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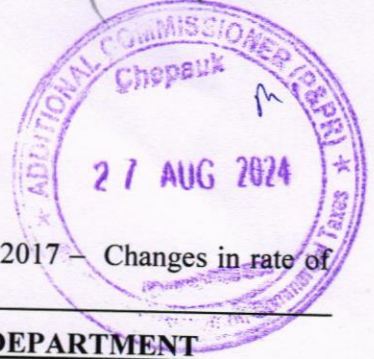
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சு. வினாயர் (வணிக வரிகள்)  
e-827059  
27 AUG 2024  
எழிலகம், சென்னை-5



**ABSTRACT**



Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Changes in rate of tax - Amendment to Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms.) No. 94

Dated: 22.08.2024  
Krodhi, Aavani 6  
Thiruvalluvar Aandu 2055

Read:

G.O.(Ms.) No.62, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 22<sup>nd</sup> August, 2024

**(BY ORDER OF THE GOVERNOR)**

**BRAJENDRA NAVNIT  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

- The Commissioner of State Tax, Chepauk, Chennai-5.
- The Works Manager, Government Central Press, Chennai-79.  
(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 22<sup>nd</sup> August, 2024 and to send 100 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.)
- All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Commissioner of State Tax, Chennai-5).

Copy to:

- The Chief Minister's Office, Chennai-9.
- The Special Personal Assistant to Minister (Finance and Human Resources Management), Chennai-9
- All Secretaries to Government, Chennai-9.  
(To communicate to all Heads of the Departments under their control)
- The Accountant General (Accounts and Entitlements), Chennai-18 (By name).
- The Accountant General (Audit-I) / (Audit-II), Tamil Nadu  
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
- The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)
- NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).
- SF/SC.

//Forwarded/By order//

சு. சுவாமிநாதன்  
22.8.2024  
SECTION OFFICER  
22/8/2024

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017 published at pages 3- 68 in Part-II – Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29<sup>th</sup> June, 2017, namely:-

**AMENDMENT**

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)”;
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel ” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words "boxes, etc.", the words and symbols "other than Milk cans made of Aluminium" shall be inserted;

(v) against serial number 275A, after the words "Utensils", the words and symbol "Milk cans made of Aluminium" shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol "domestic purposes;", the words, symbol and brackets "domestic purposes [other than solar cookers];" shall be substituted;

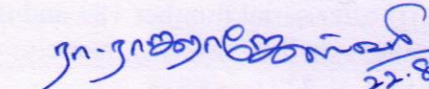
(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

" Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."

2. This notification shall be deemed to have come into force with effect from the 15<sup>th</sup> day of July, 2024.

**BRAJENDRA NAVNIT**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

//True Copy//

  
22.8.2024  
**SECTION OFFICER**