



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Refund of 50% of state tax on supplies to Canteen Stores Department – Notification - Issued.

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

G.O. (Ms) No.67

Dated: 29.6.2017

Aani -15,

Thiruvalluvar Aandu, 2048

Read:

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29<sup>th</sup> June, 2017.

**(BY ORDER OF THE GOVERNOR)**

**Dr. C. CHANDRAMOULI**

**ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Additional Chief Secretary/Commissioner of Commercial Taxes,  
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 29<sup>th</sup> June, 2017 and to send 500 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai-5).

**Copy to:**

The Chief Minister's Office, 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](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*S. Sibi*  
29/6/2017  
SECTION OFFICER.

ANNEXURE.NOTIFICATION.

In exercise of the powers conferred by section 55 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 specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable state tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

**Dr. C. CHANDRAMOULI**  
**ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)**

/True Copy/

*d. d. d. d.*  
*29/6/2017*  
SECTION OFFICER.  
*g*  
*29/6/17*