

**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY
OF THE STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 18th April, 2023 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 11 of 2023

**A Bill to amend the Tamil Nadu Goods and Services Tax (Amendment)
Act, 2019.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Amendment Act, 2023.

(2) It shall come into force at once.

Amendment of section 8.

2. In section 8 of the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019 (hereinafter referred to as the Amendment Act), clause (2) shall be omitted.

Tamil Nadu Act
3 of 2019.

Omission of section 18.

3. Section 18 of the Amendment Act shall be omitted.

Amendment of section 20.

4. In section 20 of the Amendment Act, clause (1) shall be omitted.

STATEMENT OF OBJECTS AND REASONS

To provide for a new system of furnishing return and availing input tax credit, section 43A was inserted in the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) – *vide* the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019 (Tamil Nadu Act 3 of 2019). The said section 43A has not been brought into force so far.

2. In its 42nd meeting held on the 5th October, 2020, the Goods and Services Tax Council has recommended that the GSTR-1/2/3 return filing system be permanently replaced with the presently operational GSTR-1/3B system. To give effect to the said recommendation, the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) has been amended – *vide* the Finance Act, 2022 (Central Act 6 of 2022). To carry out corresponding amendments, the Government have decided to amend the Tamil Nadu Goods and Services Tax (Amendment) Act, 2019 (Tamil Nadu Act 3 of 2019) suitably.

3. The Bill seeks to give effect to the above decision.

P. MOORTHY,
Minister for Commercial Taxes and Registration.

Secretariat,
Chennai-600 009,
18th April 2023.

K. SRINIVASAN,
Secretary.