

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 23 OF 2026.

An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

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

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Act, 2026. Short title and commencement.

(2) (i) Section 5 shall be deemed to have come into force on the 1st day of April 2026;

(ii) Other sections of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Tamil Nadu
Act 19 of 2017.

2. In section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in sub-section (3), for clause (b), the following clause shall be substituted, namely:- Amendment of section 15.

“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

3. In section 34 of the principal Act, in sub-section (1), after the expression “both supplied are found to be deficient”, the expression “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted. Amendment of section 34.

4. In section 54 of the principal Act,- Amendment of section 54.

(1) in sub-section (6), after the expression “supply of goods or services or both”, the expression “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted;

(2) in sub-section (14), after the expression “sub-section (5) or sub-section (6)”, the expression “,other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

5. Section 101A of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-section shall be added, namely:— Amendment of section 101A.

“(2) Notwithstanding anything contained in sub-section (1), till the National Appellate Authority for Advance Ruling is constituted under sub-section (1) of section 101A of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), any existing authority empowered under sub-section (1A) of section 101A of the said Central Act 12 of 2017, shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.”.

(By order of the Governor)

P. SUMATHI,
*Secretary to Government,
Law Department.*