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ABSTRACT

Tax - The Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023) - Bringing into force, appointment of the designated authority and specifying the appellate authority - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (D1) DEPARTMENT

G.O.(Ms.) No.108

Dated 13.10.2023 Sobakiruthu, Purattasi-26, Thiruvalluvar Aandu, 2054

Read:

From the Principal Secretary/Commissioner of Commercial Taxes Letter No.VA6/LEG-03/8/2021, dated 16.08.2023 and 11.10.2023.

ORDER:

The Notifications appended to this order will be published in an Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 13th October, 2023.

(BY ORDER OF THE GOVERNOR)

B. JOTHI NIRMALASAMY SECRETARY TO GOVERNMENT

To

The Principal Secretary/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 13th October, 2023 and to send 100 copies to the Government and 1000 copies to the Principal Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Principal Secretary/Commissioner of State Tax, Chennai-5).

The Chairman, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.

The Second Member, Main Bench, Tamil Nadu Sales Tax Appellate Tribunal, Chennai-104.

Pto

The Additional Judicial Member, Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench) Chennai-104/ Madurai and Coimbatore.

The Chief Minister's Office, Chennai-9.

The Principal Accountant-General (A & E), Chennai-18.

The Comptroller and Auditor General of India, New Delhi-110 001.

The Secretary to Government of India, Ministry of Finance, Department of Revenue, New Delhi-110 001.

The Director General of Supplies and Disposals, New Delhi-110 001.

The Registrar, High Court of Madras, Chennai-104.

The Registrar, Madurai Bench of Madras High Court, Madurai.

Copy to:

The Finance / Law Department, Chennai-9.

The Tamil Development and Information Department, Chennai-9.

The Tamil Nadu Legislative Assembly, Secretariat, Chennai-9.

The Commercial Taxes and Registration (D1) Department, Chennai-9. (for taking further action to place the paper on the Table of the House).

Stock File/Spare Copies.

//Forwarded by Order//

SECTION OFFICER

APPENDIX. NOTIFICATION-I.

In exercise of the powers conferred by sub-section (3) of section 1 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023), the Governor of Tamil Nadu hereby appoints the 16th day of October 2023, as the date on which the said Act shall come into force.

NOTIFICATION-II.

In exercise of the powers conferred by section 3 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023), the Governor of Tamil Nadu hereby appoints the Joint Commissioner of State Tax to be the designated authority in respect of any dealer within his jurisdiction.

NOTIFICATION-III.

Under section 11 of the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023 (Tamil Nadu Act 24 of 2023), the Governor of Tamil Nadu hereby specifies the Additional Commissioner (Non-GST) to be the appellate authority for the purpose of that section.

B. JOTHI NIRMALASAMY SECRETARY TO GOVERNMENT

//True Copy//

SECTION OFFICER

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