

COMMERCIAL TAXES DEPARTMENT

From

Dr. D.Jagannathan, I.A.S.,
Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

To

All the Joint Commissioners,
Territorial and Intelligence.
(with enclosure)



Letter No.V1/ 4862994/2023 Dated : 11.07.2024

Sir/Madam,

Sub: Commercial Taxes Department - Re-organisation in
Commercial Taxes Department - Re-organisation of first
Appellate forum - creation of four new post of Appellate Deputy
Commissioner - Re-organisation of Jurisdiction - Interim
Orders - Regarding.

Ref: 1) G.O.(D) No.192, Commercial Taxes and Registration (A1)
Department, Dated 01.07.2024.
2) G.O.(D) No.402, Commercial Taxes and Registration (A1)
Department, Dated 03.07.2024.

A copy of the G.O.s cited are enclosed herewith for information and necessary
action as detailed below :

G.O.(D) No.192, Commercial Taxes and Registration (A1) Department, Dated 01.07.2024. - Appeal forum to the newly created Divisions in respect of legacy cases.

G.O.(D) No.402, Commercial Taxes and Registration (A1) Department, Dated 03.07.2024. - Appeal forum to the newly created Divisions in respect of GST cases.

2) Receipt of the G.O.s may be acknowledged.

Sd/-M.S.Geethalakshmi,
for Commissioner of Commercial Taxes

Copy to:

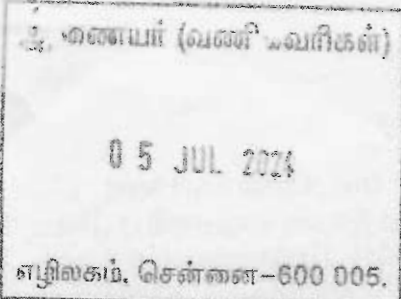
All the Additional Commissioners (CT),
Office of the Commissioner of Commercial Taxes,
Chepauk, Chennai-5. (with enclosure) (u/a)

Stock File - V1.

/ Forwarded by Order /

[Signature]
12/7/24
Superintendent

1. Put up the note.
2. Post in postal.



ABSTRACT

Commercial Taxes Department - Re-organisation in Commercial Taxes Department - Re-organisation of first Appellate forum - Creation of four new posts of Appellate Deputy Commissioner - Re-organization of Jurisdiction - Interim Orders - Issued.

COMMERCIAL TAXES AND REGISTRATION (A1) DEPARTMENT

G.O.(D)No.192

Dated: 01.07.2024

குரோதி, ஆணி - 17,
திருவள்ளூர் ஆண்டு, 2055

Read:

1. G.O.(Ms) No.21, Commercial Taxes and Registration (A2) Department, Dated 09.03.2023.
2. G.O.(Ms) No.19, Commercial Taxes and Registration (A2) Department, Dated: 09.03.2023.
3. From the Commissioner of Commercial Taxes Letter No.V1/2498557/2023, dated 08.03.2023.
4. From the Commissioner of Commercial Taxes Letter No.V1/4862994/2023, dated 14.06.2023.
5. From the Commissioner of Commercial Taxes Letter No.V1/4862994/2023, dated 18.03.2024.

ORDER:

In the Government orders first and second read above, 7 new Territorial Divisions and 6 new Intelligence Divisions were created are as follows:

Sl. No.	New Territorial Division	New Intelligence Division
1	Thiruvallur	Chengalpattu
2	Chengalpattu	Tiruppur
3	Cuddalore	Virudhunagar
4	Tiruvarur	Hosur
5	Hosur	Thiruvarur
6	Tiruppur	Cuddalore
7	Virudhunagar	

2. In the letters 3rd and 4th read above, the Commissioner of Commercial Taxes has sent proposals to Government for re-organising the jurisdiction of 18 Appellate Deputy Commissioner's office (including creation of 4 new Appellate Deputy Commissioner posts) in consonance with the re-organisation of Commercial Taxes Department, due to creation of 7 new Territorial Divisions and 6 new Intelligence Divisions and by way of merging the Legacy Appeals and Goods and Services Tax Appeals into one Appeal Deputy Commissioner, which are under consideration of the Government.

3. In the letter 5th read above, the Commissioner of Commercial Taxes has stated that, it is found necessary that the jurisdiction of the newly created Divisions may be attached to the existing Appellate Deputy Commissioners itself, so as to enable filing of Appeals by the dealers, until Government orders are received on the proposals sent vide Commissioner of Commercial Taxes letters 3rd and 4th read above. The Commissioner of Commercial Taxes has also stated that the jurisdiction of the Appellate wing may be ordered to be re-organised, so as to provide appeal forum to the newly formed Divisions also in respect of legacy cases as an interim and imperative measure.

4. The Government, after careful examination, have decided to accept the proposal of the Commissioner of Commercial Taxes, and direct that the jurisdiction of the Appellate wing may be re-organised as below, so as to provide appeal forum to the newly formed Divisions also in respect of legacy cases as an interim and imperative measure.

Legacy Appeal			
Sl. No.	First Appellate Authority	Present Jurisdiction	Proposed Jurisdiction
1.	Joint Commissioner (Appeal), (Large Tax Payer Unit)	Large Tax Payer Unit	Large Tax Payer Unit
2.	Deputy Commissioner (Appeal), Chennai-I.	1. Chennai North Division 2. Chennai South Division	Territorial Divisions of 1. Chennai (North) 2. Tiruvallur 3. Kanchipuram (Erstwhile Chennai (South)) 4. Chengalpattu
3.	Deputy Commissioner (Appeal), Chennai-II	1. Chennai Central Division 2. Chennai East Division	Territorial Divisions of 1. Chennai Central 2. Chennai South (Erstwhile Chennai East)
4.	Deputy Commissioner (Appeal), Vellore	1. Vellore Commercial Tax District 2. Thiruvannamalai Commercial Tax District	Vellore Division

5.	Deputy Commissioner (Appeal), Cuddalore	1. Cuddalore Commercial Tax District 2. Villupuram Commercial Tax District	Cuddalore Division
6.	Deputy Commissioner (Appeal), Trichy	Trichy Division	Territorial Divisions of 1. Trichy 2. Thiruvarur
7.	Deputy Commissioner (Appeal), Madurai	Madurai Division	Madurai Division
8.	Deputy Commissioner (Appeal), Tirunelveli	Tirunelveli Division	Territorial Divisions of 1. Tirunelveli 2. Virudhunagar
9.	Deputy Commissioner (Appeal), Coimbatore	1. Coimbatore Division 2. Salem Division 3. Erode Division	Territorial Divisions of 1. Coimbatore 2. Salem 3. Hosur 4. Erode 5. Tiruppur

5. This order issues with the concurrence of Finance Department.

(BY ORDER OF THE GOVERNOR)

**BRAJENDRA NAVNIT
PRINCIPAL SECRETARY TO GOVERNMENT**

To

✓ The Commissioner of Commercial Taxes, Chennai-5.

Copy to

The Private Secretary to the Principal Secretary
to Government, Commercial Taxes and Registration
Department, Chennai-9.

The Finance (Rev) Department, Chennai-9.

Stock file/Spare copy.

//FORWARDED BY ORDER//

SECTION OFFICER

A. *01/17/24*

A. *01/17/2024*

ஆ. அணையர் (வணிக வாரியர்கள்)

05 JUL 2024

எழிலகம். சென்னை-600 005.



ABSTRACT

Commercial Taxes Department - Re-organisation in Commercial Taxes Department - Re-organisation of first Appellate forum - Creation of four new post of Appellate Deputy Commissioner - Re-organization of Jurisdiction - Interim Orders - Issued.

COMMERCIAL TAXES AND REGISTRATION (A1) DEPARTMENT

G.O.(D)No.402

Dated: 03.07.2024

குளோதி, ஆணி-19,
திருவள்ளூர் ஆண்டு, 2055

Read:

1. G.O. (Ms) No.21, Commercial Taxes and Registration (A2) Department, Dated.09.03.2023.
2. G.O. (Ms) No.19, Commercial Taxes and Registration (A2) Department, Dated: 09.03.2023.
3. From the Commissioner of Commercial Taxes Letter No.V1/2498557/2022, dated 08.03.2023.
4. From the Commissioner of Commercial Taxes Letter No.V1/4862994/2023, dated 14.06.2023.
5. From the Commissioner of Commercial Taxes Letter No.V1/4862994/2023, dated 18.03.2024.
6. From the Commissioner of Commercial Taxes Letter No.V1/4862994/2023, dated 26.03.2024.

ORDER :

In the Government orders first and second read above, 7 new Territorial Divisions and 6 new Intelligence Divisions were created are as follows:

Sl. No.	New Territorial Division	New Intelligence Division
1	Thiruvallur	Chengalpattu
2	Chengalpattu	Tiruppur
3	Cuddalore	Virudhunagar
4	Tiruvarur	Hosur
5	Hosur	Thiruvarur
6	Tiruppur	Cuddalore
7	Virudhunagar	

(P.T.O)

2. In the letters 3rd and 4th read above, the Commissioner of Commercial Taxes has sent proposals to Government for re-organising the jurisdiction of 18 Appellate Deputy Commissioner's office (including creation of 4 new Appellate Deputy Commissioner posts) in consonance with the re-organisation of Commercial Taxes Department due to creation of 7 new Territorial Divisions and 6 new Intelligence Divisions and by way of merging the Legacy Appeals and Goods and Services Tax Appeals into one Appeal Deputy Commissioner, which are under consideration of the Government.

3. In the letter 5th read above, the Commissioner of Commercial Taxes has stated that, it is found necessary that the jurisdiction of the newly created Divisions may be attached to the existing Appellate Deputy Commissioners itself, so as to enable filing of Appeals by the dealers, until Government orders are received on the proposals sent vide Commissioner of Commercial Taxes letters 3rd and 4th read above. The Commissioner of Commercial Taxes has also stated that the jurisdiction of the Appellate wing may be ordered to be re-organised, so as to provide appeal forum to the newly formed Divisions also in respect of Legacy cases as an interim and imperative measure.

4. In the letter sixth read above, the Commissioner of Commercial Taxes has requested interim orders for realignment of the Goods and Services Tax Appeals offices in consonance with the newly formed Divisions.

5. The Government, after careful examination, have decided to accept the proposal of the Commissioner of Commercial Taxes, and direct that the jurisdiction of the Appellate wing may be re-organised as below, so as to provide appeal forum to the newly formed Divisions also in respect of Goods and Services Tax cases as an interim and imperative measure:-

S. No.	Name of the Appellate Authority	Old Jurisdiction before re-organization	New Jurisdiction after re-organization
1.	Joint Commissioner, Appeal, Chennai	Joint Commissioner, Appeal, Chennai (Large Tax Payer Unit)	Joint Commissioner, Appeal, Chennai (Large Tax Payer Unit)
2.	Deputy Commissioner (Appeals-GST), Chennai-I	Chennai North Division Chennai Central Division Intelligence-I, Chennai	1. Chennai North Division 2. Chennai Central Division 3. Tiruvallur Division 4. Intelligence-I, Chennai
3.	Deputy Commissioner (Appeals-GST), Chennai-II	Chennai East Division Chennai South Division Intelligence-II, Chennai	1. Chennai South Division 2. Chengalpattu Division 3. Kanchipuram Division 4. Intelligence-II, Chennai 5. Chengalpattu Intelligence Division

4.	Deputy Commissioner (Appeals-GST), Trichy (Trichy+Vellore)	Territorial and Intelligence Divisions of Vellore and Trichy	Territorial and Intelligence Divisions of Vellore, Cuddalore, Trichy and Thiruvarur
5.	Deputy Commissioner (Appeals-GST), Erode (Erode+Salem)	Territorial and Intelligence Divisions of Erode and Salem	Territorial and Intelligence Divisions of Erode, Tiruppur, Salem and Hosur
6.	Deputy Commissioner (Appeals-GST), Coimbatore	Territorial and Intelligence Divisions of Coimbatore	Territorial and Intelligence Divisions of Coimbatore
7.	Deputy Commissioner (Appeals-GST), Madurai (Madurai+ Tirunelveli)	Territorial and Intelligence Divisions of Madurai and Tirunelveli	Territorial and Intelligence Divisions of Madurai, Tirunelveli and Virudunagar

6. This order issues with the concurrence of Finance Department.

(BY ORDER OF THE GOVERNOR)

**BRAJENDRA NAVNIT
PRINCIPAL SECRETARY TO GOVERNMENT**

To
✓ The Commissioner of Commercial Taxes, Chennai-5.

Copy to:

The Private Secretary to the Principal Secretary to Government,
Commercial Taxes and Registration Department, Chennai-9.

The Finance (Revenue) Department, Chennai-9.

Stock file/Spare copy.

//FORWARDED BY ORDER//

A. Das
04/7/2024
SECTION OFFICER

4/7/24