



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Constitution of the Tamil Nadu Authority for Advance Ruling – Supersession – Order - Notification - Issued.

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

G.O. (Ms) No.197

Dated: 21.12.2022  
Marghali- 05  
Thiruvalluvar Aandu, 2053

Read:

G.O.(Ms) No.158, Commercial Taxes and Registration (B1) Department, dated 23.11.2021.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 21<sup>th</sup> December, 2022.

**(BY ORDER OF THE GOVERNOR)**

**B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT**

To

The Principal 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 21<sup>th</sup> December, 2022 and to send 100 copies to Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)  
All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal 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).  
SF/SC.

//Forwarded/By Order//

செ. குமாரி கிருஷ்ணன்  
SECTION OFFICER 21.12.2022  
Jan 21/2022

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of Section 96 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and in supercession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/804(d)/2021, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 23<sup>rd</sup> November, 2021, the Governor of Tamil Nadu hereby constitutes the Tamil Nadu Authority for Advance Ruling consisting of the following members, namely:-

- (i) Thiru R. Gopalsamy, IRS (C&CE), Additional Commissioner of GST and Central Excise (with effect from 19.10.2022); and
- (ii) Tmt. M. Usha, Joint Commissioner (Commercial Taxes) (with effect from 28.10.2022).

**B. JOTHI NIRMALASAMY**  
**SECRETARY TO GOVERNMENT**

//True copy//

செ. அமலாசாமி  
SECTION OFFICER 21.12.2022  
செ. அமலாசாமி