

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: THIRU DHEERAJ KUMAR I.A.S ,
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No: 3/2023 – TNGST
(PP6/GST/145/2022)**

Date: 04.01.2023

Sub: Clarification with regard to applicability of provisions of section 75(2) of Tamil Nadu Goods and Services Tax Act, 2017 and its effect on limitation -reg.

Ref: Circular No. 185/17/2022-GST, dated 27.12.2022, issued by Ministry of Finance, Department of Revenue, Government of India, Central Board of Indirect Taxes and Customs, New Delhi.

In the reference cited, the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi, has issued Circular No. 185/17/2022-GST, dated 27.12.2022 on the recommendations of the GST Council. Hence, following *pari materia* circular is issued.

Attention is invited to sub-section (2) of section 75 of Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "TNGST Act") which provides that in cases where the appellate authority or appellate tribunal or court concludes that the notice issued by proper officer under sub-section (1) of section 74 is not sustainable for reason that the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established against the person to whom such notice was issued (hereinafter called as "noticee"), then the proper officer shall determine the tax payable by the noticee, deeming as if the notice was issued under sub-section (1) of section 73.

2. Doubts have been raised by the field formations seeking clarification regarding the time limit within which the proper officer is required to re-determine the amount of tax payable considering notice to be issued under sub-section (1) of section 73, specially in cases where time limit for issuance