



**Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai -600 005**

**Notification issued by
Commissioner of State Tax,
under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017**

No. 05/2022-TNGST
PP2/GST-15/20/2022

Chennai, Thursday, May 26, 2022
Vaigasi 12, Subakiruthu, Thiruvalluvar Aandu-2053

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section 5 read with sub-section (3) of section 5 of the TNGST Act, 2017 (Act 19 of 2017) read with Rule 86A of the TNGST Rules, 2017, the Commissioner of State Tax, hereby makes the following amendments in the notification No. 4 of 2020, dated 23.03.2020, issued by the Commissioner of State Tax and published in Tamil Nadu Government Gazette, Extraordinary, Issue No. 138, Part VI, Section 1, *vide* No. VI(1)/87(a-1)/2020, dated 23.03.2020, namely

In the said notification,-

With effect from 25.05.2022, for the Table, the following Table shall be substituted, namely:-

Sl. No.	Chapter	Sub-Rule / Rule	Subject	Authority to whom power is authorised
(1)	(2)	(3)	(4)	(5)
1.	IX	Sub-rules (1)(a) & (c) of Rule 86A	Disallow / allow debit of an amount equivalent to fraudulent credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount.	Assistant Commissioner (Review & Appeal), of the Territorial Zones / Districts in the State
2.				DC-1, LTU, Chennai
3.	IX	Sub-rules (1)(a)	Disallow debit of an amount equivalent to fraudulent credit	Assistant Commissioner (Adjudication/Inspection)

		& (c) of Rule 86A	in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount relating to bill trading cases identified by the Intelligence wing.	of Divisional Intelligence Wing
--	--	-------------------------	---	------------------------------------

Sd/- K. Phanindra Reddy
 Additional Chief Secretary /
 Commissioner of State Tax

//True Copy//

26/10/22
 Joint Commissioner (P&P)

26/10/22