



**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. 12/2021-TNGST
PP2/GST-15/11/2021

Chennai, Friday, July 30, 2021
Aadi 14, Pilava, Thiruvalluvar Aandu-2052

NOTIFICATION

Notwithstanding anything contained in Notification No.4/2017 dated 12-7-2017 issued by the Commissioner, the Commissioner in exercise of the powers conferred under sub-section (1) of section 5 of the TNGST Act, 2017 hereby notifies that the officers mentioned in Col (4) of the table appended below, shall be the Proper Officer, other than his/her own jurisdiction, to exercise the powers and perform the functions conferred on them under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and rules made thereunder as mentioned in Column (2) of the table below in respect of computer generated cases assigned to him/her under faceless administration for the purpose of refund and also to conduct audit as authorized by the Joint Commissioner.

CHAPTER	SECTION	SUBJECT	PROPER OFFICER
(1)	(2)	(3)	(4)
XI- Refunds	54	Refund	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
XIII- Audit	65	To inform the registered person, whose records are audited, about the findings, his rights and obligation and the reasons for such findings	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer / Deputy State Tax Officer

This shall come into force immediately

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Tax

//True Copy//

M.A.Siddique
30/07/21
Deputy Commissioner (P&P)