



**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. 12/2022-TNGST
PP2/GST-15/20/2022

Chennai, Thursday, December 8, 2022
Karthigai 22, 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 Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) and sub-rule (2) and (4) of rule 83 and sub-rule (2) of rule 83B of the Tamil Nadu Goods and Services Tax Rules, 2017 and in supersession of the Notification issued by the Commissioner of State Tax in Notification No. 13/2019/PP2/34099/2019, dated 26.09.2019, published in Tamil Nadu Government Gazette Extraordinary No. 369 in No.VI(1)/464(a)/2019, dated 26.09.2019, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax hereby notifies that the Additional Commissioner (Review, Appeal and Revision), shall be the authorized officer for the functions conferred on him under Section 48 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) and under sub-rule (2) and (4) of Rule 83 and sub-rule (2) of rule 83B of the Tamil Nadu Goods and Services Tax Rules, 2017.

2. This notification shall come into force with immediate effect.

Sd/- Dheeraj Kumar,
Principal Secretary /
Commissioner of State Tax

/True Copy/

Handwritten signature and date: 08/12/2022
Joint Commissioner (P&P) *3/3*

Handwritten signature and date: 08/12/2022