



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. 13/2021-TNGST
PP2/GST-15/11/2021

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

NOTIFICATION

In exercise of the powers conferred under sub-section (3) of section 5 of the TNGST Act, 2017, the Commissioner hereby delegates the powers conferred on him to the officers mentioned in Col (4) of the table appended below, 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:

CHAPTER	SECTION	SUBJECT	OFFICER TO WHOM POWER IS DELEGATED
(1)	(2)	(3)	(4)
XIII- Audit	Sub- section (1) of section 65 read with proviso to section 65(4)	To issue a general or a special order to undertake audit of any registered person for such period, at such frequency in respect of cases identified through System and to issue authorization to the proper officers to conduct audit of such cases.	Joint Commissioner (ST) Territorial.

This shall come into force immediately.

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

//True Copy//

Siddique
30/07/21
Deputy Commissioner (P&P)