



**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.14/2021-TNGST
PP2/GST-15/11/2021**

**Chennai, Thursday, October 28, 2021
Aippasi 11, Pilava, Thiruvalluvar Aandu-2052**

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, in partial modification to the Notification No. 6/2019-TNGST dated 31.05.2019, the Commissioner hereby notifies the officer mentioned in column (5) of the Table below as proper officer to exercise the powers and perform the functions conferred on him/her under the section 107(2) of the TNGST Act, 2017 mentioned in column (3) of the Table below in respect of the subject matter mentioned in column (4) of the Table below in respect of Large Taxpayer's Unit.

Sl.No.	Chapter	Section	Subject	Authority to whom power is delegated
(1)	(2)	(3)	(4)	(5)
1	XVIII	107(2)	Calling for record of any proceeding in which an adjudicating authority has passed any decision or order under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act and examination of such records as to the legality or propriety of the said decision or order and filing appeal to the Appellate Authority constituted under sub-section (2) of section 107, within six months from the date of communication of the	(i) The Deputy Commissioner of Large Taxpayers Unit as assigned by the Joint Commissioner (ST), Large Taxpayer's Unit, in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any proper officer or authority sub-ordinate to the Joint Commissioner, Large Taxpayer's Unit.

			said decision or order for the determination of such points arising out of the said decision or order.	
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2. This shall come into force from 28th October, 2021.

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

//True Copy//

Amr
29/10/21
Deputy Commissioner (P&P)