



**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. 17/2021-TNGST
PP2/GST-15/11/2021

Chennai, Friday, December 3, 2021
Karthigai 17, 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 Column (4) of the table appended below, shall be the Proper Officer, for the whole of the State 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 subjects mentioned in Column (3) of the table below:-


CHAPTER	SECTION	SUBJECT	PROPER OFFICER
(1)	(2)	(3)	(4)
XII- Assessment	61	Scrutiny of returns	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer / Deputy State Tax Officer
	62	Assessment of non-filers	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer / Deputy State Tax Officer
XV- Demands and Recovery	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer / Deputy State Tax Officer
	74	Determination of tax not paid or short paid or erroneously refunded or	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer /

		input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.	Deputy State Tax Officer
	75	General provisions relating to determination of tax.	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer / Deputy State Tax Officer
	76	Tax collected but not paid to Government.	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

/forwarded by order/

 03/11/24
Joint Commissioner(P&P)


31/11/24