



**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. 2/2021-TNGST**  
PP2/GST-15/11/2021

**Chennai, Tuesday, March 16, 2021**  
Panguni 3, Saarvari, Thiruvalluvar Aandu-2052

**NOTIFICATION**

In exercise of the powers conferred in sub-rule(1) of the rule 108 of the TNGST Rules, 2017, an appeal to the Appellate Authority under sub-section (1) of section 107 of the TNGST Act, 2017 may be made manually in cases specifically permitted by the Commissioner of State Tax.

2. This notification shall come into effect immediately.

Sd/- M.A.Siddique  
Principal Secretary /  
Commissioner of Commercial Taxes

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*[Signature]*  
16/03/21  
Deputy Commissioner (P&P)