



**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. 4/2021-TNGST
PP2/GST-15/11/2021

Chennai, Friday, April 9, 2021
Panguni 27, Saarvari, Thiruvalluvar Aandu-2052

NOTIFICATION

The following amendment is issued to the Notification No. 6/2019-TNGST dated 31.05.2019 issued by the Commissioner of State Tax, Tamil Nadu, published in Tamil Nadu Government Gazette Extraordinary No. 243, Part VI, Section 1, in Notification No.VI(1)/239(a-2)/2019 dated 31.5.2019.

1. In the table appended in the said Notification, in Serial No. 1 in Column (5) for clause (iii), the following shall be substituted:-

(iii) The Deputy Commissioner (Intelligence)/Deputy Commissioner (Inspection), as the case may be, of the Intelligence Division 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 the Adjudication Cell, Roving Squad, Inspection Cell.

2. In the table appended in the said Notification, in Serial No. 3, in Column (5) for clauses (i) and (ii), the following shall be substituted:-

(i) The Deputy Commissioner (ST) (Territorial) and Joint Commissioner (ST) Large Taxpayers Unit in respect of order passed by the Appellate Authority in appeal filed against 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 him.

(ii). The Deputy Commissioner (Intelligence)/ Deputy Commissioner (Inspection), as the case may be, in respect of order passed by the Appellate Authority in appeal filed against 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 him.

3. This shall come into force with immediate effect.

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

//True Copy//

M.A.Siddique
29/04/21
Deputy Commissioner