

**Circular No. 13/2023
(PP2/GST-15/29/2023)**

Office of the Principal Secretary/
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

Dated: 01.10.2023

CIRCULAR

Sub: TNGST Act, 2017 – Conduct of inspection under Section 67 of the Act – Power to Adjudicate as a result of inspection – instructions issued – certain addendum to the Circular issued – Regarding.

Ref: 1. Principal Secretary / Commissioner of Commercial Taxes, Circular No. 13/2022-TNGST(PP2/GST-15/114/2022), dated 08.11.2022
2. Principal Secretary / Commissioner of Commercial Taxes, Lr. No. IW2/3170288/2022 dated 27.02.2023
3. Principal Secretary / Commissioner of Commercial Taxes, Circular No. 11/2023-TNGST,(PP2/GST-15/29/2023) dated 27.05.2023
4. Additional Commissioner (Intelligence) U.O.Note IW2/3170288/2022 dated 02.09.2023.

In the Circular first cited, instructions were issued on certain issues arising out of empowerment of inspecting officers to raise demand as adjudication officer, procedure for adjudication and also on the revenue effect for adjudication by the proper officers in the cadre of Assistant Commissioners and State Tax Officers.

2) In the Circular third cited, the revenue effect involved in the show-cause notice issued for adjudication has been increased for Assistant Commissioners (where revenue effect exceeds Rs. Five Crore) and State Tax Officers (where revenue effect is upto Rs. Five Crore).

3) Now, due to re-organisation of the Commercial Taxes Department, the number of Assistant Commissioner posts sanctioned in the Intelligence Divisions are meagre and hence the revenue effect fixed for passing of

