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.

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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

adjudication orders by the State Tax Officers as per the Circular third cited needs revision.

- 4) In view of the above, the following para is appended to para 4 the Circular issued in the reference first cited, as "para 4(a)":
  - "4(a): If there are no Assistant Commissioners in any of the Intelligence Division, then the State Tax Officer of that particular Intelligence Division shall pass adjudication orders in cases where revenue effect exceeds Rs.Five Crore also."
    - 5) This modification of circular shall be applicable with immediate effect.
- 6) Except for this modification, and instructions issued in the vide letter in reference second cited, there is no other change in the Circular No.13/2022(PP2/GST-15/114/2022) dated 08.11.2022 and Circular No. 11/2023 (PP2/ GST-15/29/2023) dated 27.05.2023.

Sd/- Dheeraj Kumar Principal Secretary/ Commissioner of State Tax

То

All the Joint Commissioners (ST) Intelligence in the State

Copy to

- 1) All Additional Commissioners (ST) including Service Tax Cell in the O/o the PS/CCT, Chennai-5.
- 2) All the Joint Commissioners (ST)(Territorial) in the State including LTU
- 3) The Director/Additional Commissioner, Commercial Tax Staff Training Institute, Chennai-35.
- 4) All Joint Commissioners / Deputy Commissioners / Assistant Commissioners of the Commissionerate.
- 5) The Joint Commissioner (IT), Chennai-35.
- 6) The Joint Commissioner (Computer Systems), Chennai-35 for uploading in the intranet and internet website
- 7) All Deputy Commissioners in the State (Territorial & Intelligence & LTU)
- 8) All Heads of Assessment Circles in the State
- 9) Copy to Stock File / Spare

//forwarded / by order//

Deputy Commissioner (ST

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