

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,
COMMISSIONER OF STATE TAX**

Circular No. 4(2017)/2019-TNGST
(RC No. 085/2017/A1/Taxation)

Dated: 28.03.2019

<u>Sub:</u>	Officer authorized for enrolling or rejecting application for Goods and Services Tax_Practitioner – Regarding.
<u>Ref:</u>	CBEC, Department of Revenue, GST Policy Wing, Circular No.9/9/2017 dated 18.10.2017.

In pursuance of clause (91) of section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 TN Act (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 Central Act(13 of 2017) and subject to sub-section (2) of section 5 of the Tamil Nadu Goods and Services Tax Act, 2017, the Commissioner of State Tax, hereby specifies the Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in **FORM GST PCT-1** submitted in terms of sub-section (1) of section 48 of the Tamil Nadu Goods and Services Tax Act, 2017 read with sub-rule (2) of rule 83 of the Tamil Nadu Goods and Service Tax Rules, 2017 as the officer authorized to approve or reject the said application.

2. It is also clarified than the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.

3. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.

Sd/-T.V.Somanathan
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.
(2) All Additional Commissioners of State Tax in the Commissionerate.
(3) Joint Commissioner (CS) for hosting in Departmental site.
(4) All Deputy Commissioners (ST) in the State.
(5) All Heads of Assessment Circle in the State.