



**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Constitution of the Tamil Nadu Authority for Advance Ruling – Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (Ms) No.7

Dated: 09.01.2024

Sobakiruthu, Margazhi 24,  
Thiruvalluvar Aandu, 2054

Read:

G.O.(Ms) No.95, Commercial Taxes and Registration (B1) Department, dated 25.08.2023.

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> January, 2024.

(By order of the Governor)

B.JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

To

The Members, Tamil Nadu Authority for Advance Ruling,  
Room No.206, 2<sup>nd</sup> Floor, PAPJM Building, No.1, Greams Road, Chennai-6.

✓ The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 9<sup>th</sup> January, 2024 and to send 100 copies to Government and 500 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).

**Copy to:**

The Chief Minister's Office, Chennai-9.

All Secretaries to Government, Chennai-9. (To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By order//

*[Signature]*  
7/1/2024  
SECTION OFFICER  
*[Signature]*  
9/1/2024.

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of Section 96 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/776(b)/2023, published at page 1 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 25<sup>th</sup> August,2023, the Governor of Tamil Nadu hereby constitutes the Tamil Nadu Authority for Advance Ruling consisting of the following members, namely:-

- (i) Tmt. D.Jayapriya, IRS(C&CE), Additional Commissioner of GST and Central Excise (with effect from 21.06.2023); and
- (ii) Tmt.T.Indira, Joint Commissioner (Commercial Taxes)(Full Additional Charge) (with effect from 21.09.2023).

B.JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

//True Copy//

*Chant*  
*9/1/2024*  
SECTION OFFICER  
*9/1/2024*