

#### **ABSTRACT**

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

## COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.171

Dated: 17.11.2017 Karthigai-01 Thiruvalluvar Aandu, 2048

#### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the <u>Tamil Nadu Government Gazette</u>, dated the 17<sup>th</sup> November, 2017.

## (BY ORDER OF THE GOVERNOR)

# Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.

The Principal Chief Commissioner, Office of the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, No.26/1, Mahatma Gandhi Road, Chennai – 600034.

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

(with a request to publish the Notification in the Extraordinary issue of the <u>Tamil Nadu</u> <u>Government Gazette</u>, dated the 17<sup>th</sup> November, 2017 and to send 100 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

#### Copy to:

The Members concerned.

The Chief Minister's Office, Chennai -9.

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)

The Commercial Taxes and Registration (A/E) Department, Chennai-9.

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

//Forwarded/ By Order//

SECTION OFFICER

# ANNEXURE.

## NOTIFICATION.

In exercise of the powers conferred by section 99 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby constitutes the Tamil Nadu Appellate Authority for Advance Ruling for Goods and Services Tax, for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority, consisting of:-

- (i) the Commissioner of State Tax; and
- (ii) the Principal Chief Commissioner, Chennai GST and CX Zone.

Dr. C. CHANDRAMOULI ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

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