



**TAMIL NADU
GOVERNMENT GAZETTE
EXTRAORDINARY**

PUBLISHED BY AUTHORITY

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CHENNAI, MONDAY, MARCH 23, 2020
Panguni 10, Vikari, Thiruvalluvar Aandu-2051

Part VI—Section 1

**Notifications of interest to the General Public
issued by Heads of Departments, Etc.**

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATIONS BY THE COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No.4/2020-PP2/2305/2020/Tamil Nadu Goods and Services Tax, Chennai, Monday, 23rd March 2020,
Panguni 10, Vikari, Thiruvalluvar Aandu-2051.)

No. VI(1)/87(a-1)/2020.

In exercise of the powers conferred under sub-section (1) of Section 5 read with sub-section (3) of section 5 of the TNGST Act, 2017, read with Rule 86A of the TNGST Rules, 2017, the Commissioner of State Tax, hereby notifies the officer mentioned in Column (5) of the Table below as the proper officer (authorized officer) to exercise the powers and perform the functions conferred on him under the sub-rule / rule mentioned in column (2) of the Table below in respect of the subject matter mentioned in column (3) of the Table in their respective jurisdictions of the State.

Sl. No.	Chapter	Sub-Rule / Rule	Subject	Authority to whom power is authorised
(1)	(2)	(3)	(4)	(5)
1.	IX	Sub-rules (1) (a) & (c) of Rule 86A	Disallow / allow debit of an amount equivalent to fraudulent credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount	Assistant Commissioner (Review & Appeal), of the Territorial Zones / Districts in the State
2.				DC-1, LTU, Chennai

2. This notification shall come into force immediately.

M.A. SIDDIQUE,
Principal Secretary /
Commissioner of State Taxes.