



# TAMIL NADU GOVERNMENT GAZETTE

**EXTRAORDINARY**

PUBLISHED BY AUTHORITY

No. 171]

CHENNAI, TUESDAY, MARCH 16, 2021  
Panguni 3, Saarvari, Thiruvalluvar Aandu-2052

## Part VI—Section 1

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

**NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.**

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

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

*[No. 2/2021-PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai,  
Tuesday, March 16, 2021, Panguni 3, Saarvari, Thiruvalluvar Aandu-2052.]*

**No. VI(1)/82(a)/2021.**

In exercise of the powers conferred in sub-rule (1) of the rule 108 of the TNGST Rules, 2017, an appeal to the Appellate Authority under sub-section (1) of section 107 of the TNGST Act, 2017 may be made manually in cases specifically permitted by the Commissioner of State Tax.

2. This notification shall come into effect immediately.

M.A. SIDDIQUE,  
*Principal Secretary /  
Commissioner of State Tax.*