



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Aadi 14, Pilava, 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 T.N.G.S.T ACT, 2017 AND  
T.N.G.S.T RULES 2017.

[No. 11/2021-TNGST PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Friday, 30th July 2021,  
Aadi 14, Pilava, Thiruvalluvar Aandu-2052.]

No.VI(1)/219(a-1)/2021.

Notwithstanding anything contained in Notification No. 3/2017, dated 12-7-2017 issued by the Commissioner, the Commissioner in exercise of the powers conferred under sub-section (2) of Section 4 of the TNGST Act, 2017 hereby order that the officers mentioned in Col. (2) of the table appended below, shall have jurisdiction over the whole of the State, subject to the conditions specified in Col. (3) of the table appended below:

Sl.No.	Designation of the Officers	Conditions specified with reference to jurisdiction of the officers mentioned in Col.(2)
(1)	(2)	(3)
1.	Deputy Commissioner (ST) LTU	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of refund and to conduct Audit, as authorized by the Joint Commissioner
2.	Assistant Commissioner (ST)	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of refund and to conduct Audit, as authorized by the Joint Commissioner
3.	State Tax Officer	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of refund and to conduct Audit, as authorized by the Joint Commissioner
4.	Deputy State Tax Officer	The jurisdiction is limited to computer generated cases assigned to him/her to conduct Audit, as authorized by the Joint Commissioner

This shall come into force immediately.

[No. 12/2021-TNGST PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Friday, 30th July 2021,  
Aadi 14, Pilava, Thiruvalluvar Aandu-2052.]

## NOTIFICATION-II

No.VI(1)/219(a-2)/2021.

Notwithstanding anything contained in Notification No. 4/2017, dated 12-7-2017 issued by the Commissioner, the Commissioner in exercise of the powers conferred under sub-section (1) of Section 5 of the TNGST Act, 2017 hereby notifies that the officers mentioned in Col. (4) of the table appended below, shall be the Proper Officer, other than his/her own jurisdiction, to exercise the powers and perform the functions conferred on them under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and rules made thereunder as mentioned in Column (2) of the table below in respect of computer generated cases assigned to him/her under faceless administration for the purpose of refund and also to conduct audit as authorized by the Joint Commissioner.

CHAPTER	SECTION	SUBJECT	PROPER OFFICER
(1)	(2)	(3)	(4)
XI-Refunds	54	Refund	Deputy Commissioner / Assistant Commissioner / State Tax Officer
XIII-Audit	65	To inform the registered person, whose records are audited, about the findings, his rights and obligation and the reasons for such findings	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer

This shall come into force immediately.

[13/2021-TNGST PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Friday, 30th July 2021,  
Aadi 14, Pilava, Thiruvalluvar Aandu-2052.]

## NOTIFICATION-III

No.VI(1)/219(a-3)/2021.

In exercise of the powers conferred under sub-section (3) of Section 5 of the TNGST Act, 2017, the Commissioner hereby delegates the powers conferred on him to the officers mentioned in Col. (4) of the table appended below, to exercise the powers and perform the functions conferred on them under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and rules made thereunder as mentioned in Column (2) of the table below:

CHAPTER	SECTION	SUBJECT	OFFICER TO WHOM POWER IS DELEGATED
(1)	(2)	(3)	(4)
XIII-Audit	Sub-section (1) of Section 65 read with proviso to section 65(4)	To issue a general or a special order to undertake audit of any registered person for such period, at such frequency in respect of cases identified through System and to issue authorization to the proper officers to conduct audit of such cases.	Joint Commissioner (ST) Territorial.

This shall come into force immediately.

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