



**TAMIL NADU  
GOVERNMENT GAZETTE  
EXTRAORDINARY** PUBLISHED BY AUTHORITY

No. 516]

CHENNAI, FRIDAY, OCTOBER 29, 2021  
Aippasi 12, 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 THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No. 14/2021- Tamil Nadu Goods and Services Tax, PP2/GST-15/11/2021, Chennai, Thursday, 28th October 2021,  
Aippasi 11, Pilava, Thiruvalluvar Aandu-2052.)

**No. VI(1)/302(b)/2021.**

In exercise of the powers conferred under sub-section (1) of Section 5 read with sub-section (3) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017, in partial modification to the Notification No. 6/2019-TNGST, dated 31-05-2019, the Commissioner hereby notifies the officer mentioned in column (5) of the Table below as proper officer to exercise the powers and perform the functions conferred on him/her under the Section 107(2) of the TNGST Act, 2017 mentioned in column (3) of the Table below in respect of the subject matter mentioned in column (4) of the Table below in respect of Large Taxpayer's Unit.

Sl.No. (1)	Chapter (2)	Section (3)	Subject (4)	Authority to whom power is delegated (5)
1	XVIII	107(2)	Calling for record of any proceeding in which an adjudicating authority has passed any decision or order under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act and examination of such records as to the legality or propriety of the said decision or order and filing appeal to the Appellate Authority constituted under sub-section (2) of Section 107, within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order.	(i) The Deputy Commissioner of Large Taxpayers Unit as assigned by the Joint Commissioner (ST), Large Taxpayer's Unit, in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any proper officer or authority sub-ordinate to the Joint Commissioner, Large Taxpayer's Unit.

2. This shall come into force from 28th October, 2021.

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