



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

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CHENNAI, FRIDAY, DECEMBER 3, 2021  
Karthigai 17, 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.**

NOTIFICATIONS 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. 16/2021-PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Friday, December 3, 2021,  
Karthigai 17, Pilava, Thiruvalluvar Aandu-2052]

**No. VI(1)/349(c-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 Column (2) of the table appended below, shall have jurisdiction over the whole of the State, subject to the conditions specified in Column (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 Section 61 and Section 62 of Chapter-XII-Assessment and Section 73, Section 74, Section 75 and Section 76 of Chapter-XV- Demands and Recovery of the TNGST Act, 2017.
2.	Assistant Commissioner (ST)	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of Section 61 and Section 62 of Chapter-XII-Assessment and Section 73, Section 74, Section 75 and Section 76 of Chapter-XV- Demands and Recovery of the TNGST Act, 2017.

3.	State Tax Officer	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of Section 61 and Section 62 of Chapter-XII-Assessment and Section 73, Section 74, Section 75 and Section 76 of Chapter-XV-Demands and Recovery of the TNGST Act, 2017.
4.	Deputy State Tax Officer	The jurisdiction is limited to computer generated cases assigned to him/her under faceless administration for the purpose of Section 61 and Section 62 of Chapter-XII-Assessment and Section 73, Section 74, Section 75 and Section 76 of Chapter-XV-Demands and Recovery of the TNGST Act, 2017.

This shall come into force immediately.

[No. 17/2021-PP2/GST-15/11/2021, Tamil Nadu Goods and Services Tax, Chennai, Friday, December 3, 2021, Karthigai 17, Pilava, Thiruvalluvar Aandu-2052]

**No. VI(1)/349(c-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 Column (4) of the table appended below, shall be the Proper Officer, for the whole of the State 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 subjects mentioned in Column (3) of the table below:-

<i>Chapter</i>	<i>Section</i>	<i>Subject</i>	<i>Proper Officer</i>
(1)	(2)	(3)	(4)
<b>XII-Assessment</b>	61	Scrutiny of returns	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer
	62	Assessment of non-filers	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer
<b>XV-Demands and Recovery</b>	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer
	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer
	75	General provisions relating to determination of tax.	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer
	76	Tax collected but not paid to Government.	Deputy Commissioner / Assistant Commissioner / State Tax Officer / Deputy State Tax Officer

This shall come into force immediately.

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