

Office of the Commissioner of State Tax, Ezhilagam, Chepauk, Chennai -600 005.

by Commissioner of State Tax, under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017

No. 3/2019-TNGST Rc.14696/Q1/2019

Chennai, Tuesday, April 30, 2019 Chithirai 17, Vikari, Thiruvalluvar Aandu-2050

NOTIFICATION

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 Service Tax Act, 2017 and the rules framed thereunder, the Commissioner of State Tax, hereby notifies the officers mentioned in Colum (4) of the Table below as proper officer to exercise the powers and perform the functions conferred on them under the sections mentioned in column (2) of the Table below in respect of the subject matter mentioned in column (3) of the Table below in respect of Intelligence Division, Chennai-I:

CHAPTER	SECTION	SUBJECT	PROPER OFFCIER
(1)	(2)	(3)	(4)
		Inspection of	
		conveyance	State Tax Officer or Deputy
		carrying any	State Tax officer or both, who
		consignment of goods	are ordered by the Joint
	67, 122 , 123,	subject to such	Commissioner (Intelligence),
	124, 125 , 126	condition and	Chennai-I to exercise the
XIV	, 127, 129,	restrictions as may be	powers and perform the
	130, 131,132	prescribed under the	functions conferred on them
	,137 and 138	law and such other	under the sections mentioned
		functions incidental to	in column (2) of the Table in
		the seizure and	respect of the subject matter
		detention of goods and	mentioned in column (2).
		conveyances, as	

		envisaged under 122 ,	
		123, 124, 125 , 126 ,	
		127, 129, 130, 131,132	
		,137 and 138	
		Exercise of powers and	
	the street	duties vested under the	
		sections mentioned in	
		column No.2 in respect	
		of conveyance and	1. Assistant Commissioner,
	122 , 123,	consignment of goods	Central Intelligence Wing-I,
	124, 125 , 126	which were detained or	Chennai.
XIX	, 127, 129,	seized by the roving	2. State Tax Officer- I, Central
	130, 131,132	squads of Intelligence,	Intelligence Wing-I, Chennai.
	,137 and 138	Chennai-I and in	3. State Tax Officer- II, Central
		respect of which	Intelligence Wing-I, Chennai.
		adjudication is not	
		completed by the roving	
		squads during their	
		duty hours.	

This notification shall be deemed to have come into force from 29^{th} June, 2017.

Sd/-Dr.T.V.Somanathan Commissioner of State Tax Tamil Nadu

//True copy//

Additional Commissioner (SMR) (FAC)