

Office of the Additional Chief Secretary / Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai -600 005.

Notification issued by Commissioner of Commercial Taxes, under T.N.G.S.T Act 2017 & 2017 T.N.G.S.T Rules 2017.

No. 2] Rc 085/2017 Taxation A1

CHENNAI, THURSDAY, JUNE, 29 2017 Aani 15, Hevilambi, Thiruvalluvar Aandu-2048

## **NOTIFICATION-II**

In exercise of the powers conferred by sub-rule (1) of rule 26 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Commissioner of Commercial Taxes, Tamil Nadu hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Electronic verification code generated through net banking login on the common portal;
- (iii) Electronic verification code generated on the common portal.

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force with effect from the 29<sup>th</sup> day of June, 2017.

Dr.C.Chandramouli Additional Chief Secretary/ Commissioner of Commercial Taxes

//Forwarded by order//

Assistant Commissioner (CT) Taxation