



**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 & T.N.G.S.T Rules 2017.**

No.4]

CHENNAI, TUESDAY, JULY 12, 2017

Rc 085/2016 Taxation A1

Aani 28, Hevilambi, Thiruvalluvar Aandu-2048

NOTIFICATION

In exercise of the power conferred under sub-section (1) of section 5 of the Tamil Nadu Goods and Services Tax Act,2017 and the rules framed thereunder, the Commissioner of Commercial Taxes, Tamil Nadu, hereby notifies that the officers mentioned in column (4) of the table below as Proper Officer to exercise the powers and perform the functions conferred on them under the Tamil Nadu Goods and Services Tax Act,2017 and rules made thereunder as mentioned in Column (2) of the table below within his/her jurisdiction:

CHAPTER	SECTION	SUBJECT	PROPER OFFICER
1	2	3	4
III-Levy and collection of tax	10	Determination of tax and penalty as per the provisions made under section 73 and 74 when the taxable person is not eligible for payment of tax under section 10(1)	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
VI-Registration	25	To initiate action to register a person	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
	27	Extension of time of validity of registration of Casual and Non-residents	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer

	28	Amendment or rejection of amendment of Registration	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
	29	Cancellation of registration	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
	30	Revocation of cancellation	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
VII-Accounts and Records	35	Determination of tax in respect of goods and services not accounted for	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
XI-Refunds	54	Refund	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer
XII-Assessment	60	Provisional Assessment	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	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
	63	Assessment of un-registered person	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	64	Summary Assessment	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy 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 and Initiation of assessment u/s 73 and 74	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	66	Initiation of assessment u/s 73 and 74 based on special audit	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer

XIV-Inspection, Search, Seizure and Arrest	67	Authorizing officers to conduct Inspection, Search, Seizure and Arrest, Retention of goods for a further period of six months ,Disposal of perishable and goods of hazardous nature, Preparation of inventory of seized goods, and seize the accounts, registers or documents and issuance of receipt	Joint Commissioner
	68	Interception of conveyance for verification of prescribed documents and inspection of goods.	Officer not below the rank of Deputy State Tax Officer
	70	Power to summon persons to give evidence and produce documents	Officer not below the rank of Deputy State Tax Officer
	71	Authorizing officers to access to any place of business of a registered person to inspect books of account, documents, computers, computerprograms, computer software	Joint Commissioner
XV-Demands and Recovery	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized 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 utilized for 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
	78	To restrict the time limit of three months by the proper officer as per order passed by him	Joint Commissioner / Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	79	Recovery of Tax	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	81	Permission to a person to transfer of property during the period any amount due from him.	Joint Commissioner/ Deputy Commissioner
XIX-Offences and Penalty	123	Power to levy penalty for failure to furnish information return	Joint Commissioner/ Deputy Commissioner
	126	General disciplines related to penalty to consider a fact as a mitigating factor	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	127	Power to impose penalty when it is not levied under section 62 or 63 or 64 or 73 or 74 or 129 or 130	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
	129	Detention, seizure and release of goods and conveyances in transit	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer
XX-Transitional Provision	142	Identification of goods sold under the existing law but, return under this Act	Deputy Commissioner/ Assistant Commissioner/ State Tax Officer/ Deputy State Tax Officer

2. This notification shall be deemed to have come into force from 29th June 2017.

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

//Forwarded by Order//


Assistant Commissioner (CT) (Taxation)