

Office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai -600 005.

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

No. 4/2020-TNGST PP2/2305/2020

Chennai, Monday, March 23, 2020 Panguni 10, Vihari, Thiruvalluvar Aandu-2051

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section 5 read with sub-section (3) of section 5 of the TNGST Act, 2017, read with Rule 86A of the TNGST Rules, 2017, the Commissioner of State Tax, hereby notifies the officer mentioned in Column (5) of the Table below as the proper officer (authorized officer) to exercise the powers and perform the functions conferred on him under the sub-rule / rule mentioned in column (2) of the Table below in respect of the subject matter mentioned in column (3) of the Table in their respective jurisdictions of the State.

SI. No.	Chapter	Sub- Rule / Rule	Subject	Authority to whom power is authorised
(1)	(2)	(3)	(4)	(5)
2.	IX	Sub- rules (1)(a) & (c) of Rule 86A	Disallow / allow debit of an amount equivalent to fraudulent credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilized amount	Assistant Commissioner (Review & Appeal), of the Territorial

2. This notification shall come into force immediately.

Sd/- M.A.Siddique Principal Secretary / Commissioner of State Taxes

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Assistant Commissioner 235 b