



**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. 6/2019-TNGST**  
Rc No.17/2019/A1/Taxation

**Chennai, Friday , May 31, 2019**  
Vaikasi 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 Services Tax Act, 2017 and the rules framed thereunder, the Commissioner of State Tax, hereby notifies the officers mentioned in Colum (5) of the Table below as proper officer to exercise the powers and perform the functions conferred on them under the sections mentioned in column (3) of the Table below in respect of the subject matter mentioned in column (4) of the Table below in respect of Intelligence Divisions -:

<b>Sl.No</b>	<b>Chapter</b>	<b>Section</b>	<b>Subject</b>	<b>Authority to whom power is delegated</b>
(1)	(2)	(3)	(4)	(5)
1	XVIII	107(2)	Calling for record of any proceeding in which an adjudicating authority has passed any decision or order under this Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act and examination of	(i) The Joint Commissioner (ST) Large Taxpayers Unit in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax

			<p>such records as to the legality or propriety of the said decision or order and filing appeal to the Appellate Authority constituted under section sub-section (1) of section 107, within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order.</p>	<p>(Compensation to States) Act, by any proper officer or authority sub-ordinate to him.</p> <p>(ii) The Deputy Commissioner (ST) of the Territorial Zone/District in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (compensation to States) Act, by any proper officer or authority sub-ordinate to him.</p> <p>(iii). The Deputy Commissioner (Inspection) of the Intelligence Divisional in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (compensation to States) Act, by the adjudication Cell, Roving Squad, Inspection Cell.</p>
2	XVIII	108(1)	On own motion, or upon information	(i). The Joint Commissioner (ST)

		<p>received or on request from the Commissioner of Central tax, call for and examine the record of any proceedings, and if it appears that any decision or order passed under Tamil Nadu Goods and Services Tax Act or under the Central Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, if necessary, stay the operation of such decision or order for such period as may deem fit and after giving the</p>	<p>(Territorial) and Large Taxpayers Unit in respect of decision or order passed under Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (compensation to States) Act, by any officer subordinate to him.</p> <p>(ii). The Joint Commissioner (Intelligence) in respect of decision or order passed under Tamil Nadu Goods and Services Tax Act or under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any officer subordinate to him.</p>
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			<p>person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, including enhancing or modifying or annulling the said decision or order.</p>	
3	XVIII	112(3)	<p>Calling for the record of any order passed by the Appellate Authority or the Revisional Authority under section 107 or section 108 of Tamil Nadu Goods and Services Tax Act or under the Central Goods and Services Tax Act and examination of such records as to the legality or propriety of the said order and filing appeal to the Appellate Tribunal, within six months from the date on which the said order has been passed for determination of such points arising out of the said order</p>	<p>(i) The Joint Commissioner (ST) (Territorial) and Large Taxpayers Unit in respect of order passed by the Appellate Authority in appeal filed against decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any proper officer or authority sub-ordinate to him.</p> <p>(ii). The Joint Commissioner (Intelligence) in respect of order passed by the Appellate Authority in appeal filed against decision or order passed under the Tamil Nadu</p>

				Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (compensation to States) Act, by any proper officer or authority sub-ordinate to him
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2. This shall come into force from 1<sup>st</sup> June,2019.

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

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Assistant Commissioner (Taxation)