



**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.7/2019-TNGST
Rc.14696/Q1/2019

Chennai, Friday , May 31, 2019
Vaikasi17,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 (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 Divisions -:

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

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

2. This notification is issued in supersession of earlier notification issued in Notification No.VI(1)/209(a)/2019 published in Tamil Nadu Extraordinary Gazette No.193 Part VI- Section I, dated 2nd May,2019 (Ref. Notification 3/2019-TNGST RC.14696/Q1/2019 TNGST dated 30th April,2019) except as respects things done or omitted to be done before such supersession.

3. This shall be deemed to have come into force from 29th June,2017.

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

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Assistant Commissioner (Taxation)