

## 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. 8/2019-TNGST** Rc.258/2018 /P&P/A3

Chennai, Thursday, June 13<sup>th</sup>, 2019 Vaikasi 30, Vihari, Thiruvalluvar Aandu-2050

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 5 and sub-section (2) of section 4 read with clause (8) of section 2 of the Tamil Nadu Goods and Services Tax Act,2017 ( Tamil Nadu Act No.19 of 2017), the Under-signed hereby assigns the officers holding the post as mentioned in column (2) of the table below to perform the function as **Appellate Authorities** under section 107 of the said Act and they shall have jurisdiction as mentioned in column (3) of the table below:

SI. No.	Designation of the Appellate Authority under the TNGST Act, 2017.	Jurisdiction
(1)	(2)	(3)
1	Joint Commissioner (GST-Appeal) Chennai	In respect decision or order passed by the Deputy Commissioners of Large Taxpayers Unit, Chennai 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 Act or the Goods and Services Tax (Compensation to States) Act.
2	Deputy Commissioner (GST-Appeal) Chennai-I	In respect decision or order passed by the proper officers of Chennai North, Chennai Central Territorial Divisions and Intelligence Division, Chennai-I 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.
3	Deputy Commissioner (GST-Appeal) Chennai-II	In respect of decision or order passed by the proper officers of the Chennal South & Chennal East Territorial Divisions and Intelligence Division Chennal-II under the Tamil Nadu Goods

		Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act.
4	Deputy Commissioner (GST Appeal) Vellore and Trichy	In respect of decision or order passed by the proper officers of the Territorial and Intelligence Divisions of Trichy and Vellore under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax or the Goods and Services Tax Act (Compensation to States) Act.
5	Deputy Commissioner (GST Appeal) Madurai and Tirunelveli	In respect of the decision or order passed by the proper officers of the Territorial and Intelligence Divisions of Madurai and Tirunelveli 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 Act or the Goods and Services Tax (Compensation to States) Act.
6	Deputy Commissioner (GST Appeal) Salem and Erode	In respect of decision or order passed by the proper officers of the Territorial and Intelligence Divisions of Salem and Erode 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
7	Deputy Commissioner (GST Appeal) Coimbatore	In respect of decision or order passed by the proper officers of the Territorial and Intelligence Divisions of Coimbatore 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 Act or the Goods and Services Tax (Compensation to States) Act.

2. This notification shall be deemed to have come into force with effect from  $1^{\rm st}$  June, 2019.

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