

**COMMERCIAL TAXES DEPARTMENT**

From

To

Dr. D. Jagannathan, I.A.S.,  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai-5.

All the Joint Commissioners  
(Territorial and Intelligence)

**Lr. No.PP3/P/17/2024 dated 28.10.2024**

Sir/Madam,

<b>Sub:</b>	TNGST Act-2017- Fixation of Turnover Limit for DCTOs- Notification issued - regarding
<b>Ref:</b>	Notification No.3/2024, issued by Commissioner of State Tax, dated 28.10.2024

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A copy of the Notification No.3/2024, dated 28.10.2024 issued by the Commissioner of Commercial Taxes, is sent herewith for necessary further action and also to communicate the instructions issued in the above notification to all the proper officers in your jurisdiction.

Sd/- D.Jagannathan,  
Commissioner of Commercial Taxes

Copy to,

1. All the Additional Commissioners (ST) in the Office of the CCT.
2. Additional Commissioner (LTU), Nandanam, Chennai -35.
3. Additional Commissioner (systems) ( request to upload the Notification in the Internet and Intranet of CT Web Portal)

//Forwarded by Order//

*[Signature]*  
Deputy Commissioner (ST)

3/3

*[Signature]*  
28/10/24



**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.3/2024-TNGST**  
PP3/P/17/2022

**Chennai, Monday, October 28, 2024**  
Aippasi 11, Kurothi, Thiruvalluvar Aandu-2055

**NOTIFICATION**

The following amendment is issued to the Notification No.4/2017 dated 12-07-2017 issued by the Commissioner of Commercial Taxes, published in Tamil Nadu Extraordinary Gazette No.3 Part VI, section 1, in Notification No.VI(1)/11(a-4)/2019, dated 04-01-2019.

In para 1, after the table appended therein, the following proviso shall be inserted:

"Provided that the Deputy State Tax Officer shall exercise the powers of proper officer in respect of those taxpayers whose turnover in State as per Section 2(112) of TNGST Act, 2017 in the previous financial year or current financial year is upto Rs. Two crore, for the purpose of assessment, demand and adjudication as per sections 60,61,62,63 and 64 under Chapter XII, sections 73,74,75 and 76 under Chapter XV of the TNGST Act, 2017."

2. This shall come into force with effect from 01<sup>st</sup> November, 2024.

Sd/- D.Jagannathan,  
Commissioner of Commercial Taxes

//Forwarded by Order//

*D. Jagannathan*  
28/10/24  
Deputy Commissioner (ST)