



# TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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CHENNAI, THURSDAY DECEMBER 8, 2022  
Karthigai 22, Subakiruthu, Thiruvalluvar Aandu-2053

## Part VI—Section 1

Notifications of interest to the General Public  
issued by Heads of Departments, Etc.

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

**THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005**

NOTIFICATION ISSUED BY COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No. 11/2022-TNGST/PP2/GST-15/20/2022, Chennai, Thursday, December 8, 2022, Karthigai 22, Subakiruthu, Thiruvalluvar Aandu-2053.)

**No. VI(1)/559(c-1)/2022.**

In exercise of the powers conferred under sub-section (3) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017), the Commissioner of State Tax hereby delegates the powers conferred on the Commissioner under clause (b) of proviso to sub-section (1) of Section 30 of the Tamil Nadu Goods and Services Tax Act, 2017 to the Additional Commissioner (Revenue, Collection and Monitoring).

2. This notification shall come into force with immediate effect.

NOTIFICATION - II

(No. 12/2022-TNGST/PP2/GST-15/20/2022, Chennai, Thursday, December 8, 2022, Karthigai 22, Subakiruthu, Thiruvalluvar Aandu-2053.)

**No. VI(1)/559(c-2)/2022.**

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 (Act 19 of 2017) and sub-rule (2) and (4) of rule 83 and sub-rule (2) of rule 83B of the Tamil Nadu Goods and Services Tax Rules, 2017 and in supersession of the Notification issued by the Commissioner of State Tax in Notification No. 13/2019/PP2/34099/2019, dated the 26th September, 2019, published in *Tamil Nadu Government Gazette Extraordinary*, No. 369 in No. VI(1)/464(a)/2019, dated 26th September, 2019, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax hereby notifies that the Additional Commissioner (Review, Appeal and Revision), shall be the authorized officer for the functions conferred on him under Section 48 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) and under sub-rule (2) and (4) of rule 83 and sub-rule (2) of rule 83B of the Tamil Nadu Goods and Services Tax Rules, 2017.

2. This notification shall come into force with immediate effect.

DHEERAJ KUMAR,  
Principal Secretary/  
Commissioner of State Tax.