

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

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

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,  
COMMISSIONER OF STATE TAX**

**Circular No. 72/2019-TNGST**  
(RC No.26/2019/A1/Taxation)

**Dated: 31.05.2019**

Sub:	TNGST Act,2017- Proper officer-Adjudication in respect of cases inspected by the officers from Intelligence Wing- Certain instructions – issued.
Ref:	1. CCT Notification No.4/2017 (Rc 085/2016 Taxation A1) dated 12-7-2017. 2. G.O.Ms.No.30 CT& R (A1) dated 04-03-2019

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In the notification first cited, the Commissioner has notified the proper officers under the TNGST Act,2019 to carry out various functions provided in the Act.

2. Consequent on the re-organisation of the department as ordered in the Government order cited, the Officers working in the Intelligence wing are hereby permitted to exercise the powers vested under section 62, 63, 64, 73 or 74 of the TNGST Act, 2017 in respect of cases inspected by them. They are already notified as proper officer in the notification first cited.

3. The Joint Commissioners (Intelligence) are instructed to issue suitable instructions to their subordinates to take necessary follow up action as and when inspection is conducted and entire follow up

action on assessment, re-assessment, adjudication, appeal and review has to be taken in respect of those cases by the Intelligence wing only.

Sd/-T.V.Somanathan  
Commissioner of State Tax

To  
All the Joint Commissioners of Intelligence in the State including  
Addl.Commr. Intelligence-I Chennai.

Copy to all the Additional Commissioners in the CCT office

Copy to the ADC (SMR) to take follow up action.

Copy to all the Territorial Joint Commissioners in the State.

Copy to JC (CS) to host in the intra-net site of the dept.

Copy to all the Deputy Commissioners in the State

Copy to all the Assistant Commissioner of Intelligence

Copy to all heads of assessment circles in the State

// Forwarded by order//

  
31.5.19  
Assistant Commissioner (Taxation)