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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034

C.No. IV/16/268/2017- CCO (GST-3)/Vol.III

Date: 28-12-2017

GST TRADE NOTICE NO.054/2017

Sub: Goods and Services Tax – **G.O.(Ms) No.171 dated 17.11.2017** of Government of Tamil Nadu relating to **Constitution of Tamil Nadu Appellate Authority for Advance Ruling** under the provisions of Tamil Nadu Goods and Services Tax Act, 2017 – **CGST Circular No.25/25/2017-GST dated 21.12.2017** pertaining to **Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling** –Communication thereof - Reg.

Please refer to this office GST Trade Notice No.042/2017 dated 10.11.2017 communicating G.O.(Ms) No.145 dated 20.10.2017 issued by the Commercial Taxes and Registration (B1) Department, Government of Tamil Nadu relating to constitution of the Tamil Nadu Authority for Advance Ruling.

2. In this regard, it is notified vide G.O.(Ms) No.171 dated 20.10.2017 issued by the Commercial Taxes and Registration (B1) Department, Government of Tamil Nadu that the **Tamil Nadu Appellate Authority for Advance Ruling** has been constituted consisting of:

Sl. No.	Designation
1	The Commissioner of State Tax
2	The Principal Chief Commissioner, Chennai GST & Central Excise Zone

The copy of the aforesaid G.O. is enclosed for reference.

3. In terms of the provisions of Section 99 of the CGST Act, 2017, the Appellate Authority for Advance Ruling constituted under the provisions of SGST Act, 2017 or UTGST Act, 2017 shall be deemed to be the Appellate Authority for Advance Ruling in respect of that State or Union Territory for the purpose of the CGST Act, 2017.

4. Vide CGST Circular No.25/25/2017-GST dated 21.12.2017 issued by the CBEC, the form and manner of filing manual applications to the Authority for Advance Ruling as well as Appeals to the Appellate Authority for Advance Ruling have been prescribed due to the non-availability of the requisite forms on the common portal. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid Circular and for complete details, the same may please be referred in the CBEC's website www.cbec.gov.in.

5. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

6. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

- To
- The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
 - The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
 - Zonal RAC Members [By e-mail]

Copy to The Computer Section, Chennai North Commissionerate [For uploading in website]

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22.11.17



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ಆಯುಕ್ತ ಕಾರ್ಯಾಲಯ
Office of the Chief Commissioner
of Central Excise
20 NOV 2017
ಮುಂಗಂಬಕ್ಕರ, ಚೆನ್ನೈ-34
Mungambakkam, Chennai-34

ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Constitution of the Tamil Nadu Appellate Authority for Advance Ruling – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.171

Dated: 17.11.2017
Karthigai-01
Thiruvalluvar Aandu, 2048

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 17th November, 2017.

(BY ORDER OF THE GOVERNOR)

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

- ✓ The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.
- The Principal Chief Commissioner, Office of the Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry, No.26/1, Mahatma Gandhi Road, Chennai – 600034.
- The Works Manager, Government Central Press, Chennai-79.
(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 17th November, 2017 and to send 100 copies to the Government and 1000 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)
- All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

- The Members concerned.
- The Chief Minister's Office, Chennai – 9.
- The Accountant General (Accounts and Entitlements), Chennai-18 (By name).
- The Accountant General (Audit-I) / (Audit-II), Tamil Nadu Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
- The Commercial Taxes and Registration (B2) Department, Chennai-9.
(for paper placing)
- The Commercial Taxes and Registration (A/E) Department, Chennai-9.
NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).
- SF/SC.

//Forwarded/ By Order//

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17/11/2017
SECTION OFFICER

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ANNEXURE.NOTIFICATION.

In exercise of the powers conferred by section 99 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu hereby constitutes the Tamil Nadu Appellate Authority for Advance Ruling for Goods and Services Tax, for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority, consisting of:-

- (i) the Commissioner of State Tax; and
- (ii) the Principal Chief Commissioner, Chennai GST and CX Zone.

Dr. C. CHANDRAMOULI
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT (FAC)

/True Copy/

d. dindi
17/11/2018
SECTION OFFICER