



M. 17/10.

**ABSTRACT**

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 - Cross-empowerment of proper officers appointed under CGST Act, 2017 for refund - Notification - Issued.

**COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT**

G.O. (MS) No.126

Dated: 13.10.2017

Chepauk

Purattasi-27

20 OCT 2017

Thiruvalluvar Aandu, 2048

Chennai-600 005

**ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 13<sup>th</sup> October, 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 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 13<sup>th</sup> October, 2017 and to send 500 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 Chief Minister's Office, Chennai - 9.

All Secretaries to Government, Chennai - 9.

(To communicate to all Heads of the Departments under their control)

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)

NIC, Chennai-9 (to host the G.O. on [www.tn.gov.in](http://www.tn.gov.in)).

SF/SC.

//Forwarded/ By Order//

*S. Sridi*  
13/10/2017

**SECTION OFFICER**

**ANNEXURE.****NOTIFICATION.**

In exercise of the powers conferred by sub-section (1) of section 6 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as "TNGST Act"), on the recommendations of the Council, the Governor of Tamil Nadu hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the TNGST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

/True Copy/

*d. d. d. d.*  
*13/8/2017*

**SECTION OFFICER**