PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, NANDANAM, CHENNAI – 600 035.

Present: Thiru. S. NAGARAJAN, I.A.S.,

Proceeding No.R1/14526683/2026 **Dated:25/06/2026**

Sub: Commercial Taxes Department – TNGST Act 2017- Administration of Large Tax Payers in Territorial Division – Adjudication role allotted to Territorial Deputy Commissioner – Tax payers allotment – Orders issued.

Ref: 1. Commissioner of State Tax Notification No.7/2021-TNGST dated 03.12.2021.
2. This office circular No.2/2026 issued in RAs/8228128-V2024 dated 20.03.2026.

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ORDER:

In the reference 1st cited, the following officers have been notified as proper officers to exercise the powers and perform functions under Section 61,62,73,74,75 and 76 of TNGST Act, 2017 .

S.No	Name of the Officer
1	Deputy Commissioner(ST)
2	Assistant Commissioner(ST)
3	State Tax Officer
4	Deputy State Tax Officer

2) At present, the Deputy Commissioners in the Large Tax Payers Unit, Chennai are discharging the functions of Adjudicating officer for the Top high revenue contributing Tax Payers thereby ensuring better quality of orders and quick responsive services that resulted in effective tax administration.

3) As of now, the Territorial Deputy Commissioners in each zone with the assistance of the sub-ordinate officers are carrying out following core functions at the Zonal/District level in addition to the monitoring of Assessment Circles under their jurisdiction.

- Review & Appeal
- AG & Legal
- Recovery

4) As the GST Act 2017 provides for review of all the orders, decisions taken by the proper officers that includes both revenue and non-revenue bearing components, vide reference 2nd cited, detailed instructions were issued to carry out review of orders/ decisions specifically to revenue related aspects which effectively reduced the workload in the Zonal offices by above 39%. Consequent to the reduction of workload, the Deputy Commissioners at the Zonal/CT District Level are able to carry out effective adjudication of the Large Tax Payers within their Zone that would ensure better quality of orders and responsive services to Tax Payer.

5) Accordingly, 25 top Taxpayers based on various revenue realisation parameters in the year 2025-26 in each zone are assigned to the Territorial Deputy Commissioner concerned for administration of those taxpayers including Adjudication as enclosed in **Appendix-A** . An adjudication cell comprising one CTO and one DCTO should be formed by deriving from their own RAL Unit. Consequently, there will be total four (4) cells in the Office of the Zonal Deputy Commissioner as below.

S.No	Functional Unit	Official set up
1	Adjudication Cell	1 CTO +1 DCTO
2	Review & Appeal	0/1 AC + 1/2/3 CTO + 2/3/4 DCTO
3	AG & Legal	0/1 CTO + 1/2/3 DCTO
4	Recovery	1 DCTO per circle (Approx)

The number of officials in each cell is **indicative** and should be determined by the Deputy Commissioner concerned depending upon local circumstances.

6. The practice followed in the Large Tax Payers unit for review of adjudication orders shall be followed for the review of orders passed by the Territorial Deputy Commissioners in the Territorial Jurisdiction. In other words, the orders passed by the Deputy Commissioner of the Zone shall be taken up by another Deputy Commissioner of the same division in a cyclic manner as allotted by the Joint Commissioner concerned.

7. The Joint Commissioner (Appeals), Chennai will be the appellate authority for all the orders passed by all the Territorial Deputy Commissioners. The arrangement will be re-assessed based on number of appeals filed in 2027-28.

8. The Additional Commissioner (Systems) is requested to make necessary changes in the system for allocation of tax payers and role modification as stated above. The Additional Commissioner (RCM) is requested to modify the performance review meeting formats appropriately.

9. All Joint Commissioners (ST) shall monitor the tax payer allocation and further administration of such tax payers effectively and any difficulties faced in this process shall be brought to the notice of this office.

10.The Additional Commissioner (RCM) / Additional Commissioner (Systems) is requested to undertake necessary arrangements to implement the new process **with effect from 1.7.2026**.

Sd/- S. Nagarajan
Commissioner of Commercial Taxes

To

The Additional Commissioner (Systems)
All Territorial Joint Commissioners including Large Tax Payers Unit
All Territorial Deputy Commissioners

Copy to
Stock File.

//Forwarded by Order//

B. Gomathy 25/06/2026
Assistant Commissioner (RCM)

25/6/2026