



ABSTRACT

Public Services – Commercial Taxes Department – Tamil Nadu State Services – Temporary promotion of Assistant Commissioners (Commercial Taxes) as Deputy Commissioners (Commercial Taxes) and Postings – Transfer and postings to certain Deputy Commissioners (Commercial Taxes) to the redeployed posts - Orders – Issued.

COMMERCIAL TAXES AND REGISTRATION (E2) DEPARTMENT

G.O.(Ms) No.159

Dated: 16.10.2026

பராபவ, புரட்டாசி - 29 ,

திருவள்ளூர் ஆண்டு - 2057,

Read:

1. G.O. (Ms) No.49, Commercial Taxes and Registration (E2) Department, dated 27.05.2026.
2. G.O. (Ms) No.157, Commercial Taxes and Registration (A2) Department, dated 16.10.2026.
3. G.O. (Ms) No.158, Commercial Taxes and Registration (A2) Department, dated 16.10.2026.
4. Note received from the Commissioner of Commercial Taxes, under Single File System, File No.A1/02-21/3/2026, dated:16.10.2026

ORDER:

In the Government order first read above, 24 Assistant Commissioners (CT) were promoted temporarily as Deputy Commissioners (Commercial Taxes) as per section 47(1) of Tamil Nadu Government Servants (Conditions of Service) Act, 2016, subject to the confirmation of the Seniority / inter-seniority in the feeder categories.

2. In the Government orders second and third read above, order have been issued for merger of four (4) Territorial Commercial Taxes Divisions / Zones with adjacent Territorial Commercial Taxes Districts / Zones and for creation of ten (10) appellate forums on Ad-hoc basis for three years with Deputy Commissioner Appeals by temporarily surrendering certain posts.

3. The Commissioner of Commercial Taxes, Chennai has recommended that the names of the following 13 Assistant Commissioners (CT) be promoted on ad-hoc basis as Deputy Commissioners (CT) and posted in the existing vacancies and the vacancies created by the creation of Appeal Forums subject to outcome of aforementioned pending Court Cases pertaining to determination of Seniority/ inter se seniority in terms of section 47(1) of Tamil Nadu Government Servants (Conditions of Service) Act, 2016, read with the Special Rules for the Tamil Nadu Commercial Taxes Service.

Sl. No	Name of the AC(CT) (Tvl.)	Employee Code
1.	Prakash S Assistant Commissioner (ST) (RAL), Office of the Deputy Commissioner (ST), Sivakasi	10020004901
2.	Shajee J Assistant Commissioner (CT), (Review and Appeal) Tiruppur-I, Tiruppur Division	10010248800
3.	Manimekalai K Assistant Commissioner (CT) / DR, Before the Deputy Commissioner (Appeal), Vellore and Cuddalore at Vellore (HQ)	10020271963
4.	Sugantha Kumar A K Assistant Commissioner (ST), Ambattur Industrial Estate Circle	10020282851
5.	Balamurugan S R Assistant Commissioner (CT), Periya Agraharam Assessment Circle, Erode Division	10020273779
6.	Saravanan N* Additional Senior Personal Assistant, O/o. the Hon'ble Minister for Industries	10020614559

7.	Saravanan R M Assistant Commissioner, Porur Assessment Circle	10020374832
8.	Tamilarasi P Assistant Commissioner (ST), Mooremarket Assessment Circle	10020272712
9.	Shanmugam M Assistant Commissioner (ST), Ambattur Assessment Circle	10020052519
10.	Mohankumar S Assistant Commissioner (ST),(Inspection), Chengalpattu Intelligence	10020374783
11.	Basker K Assistant Commissioner (ST), O/o. the DC (ST), Thiruvavarur	10020274743
12.	Sarulatha S Assistant Commissioner (ST), Loansquare Assessment Circle	10020375306
13.	M. Damodaran Assistant Commissioner (ST) (RAL), Office of the Deputy Commissioner (ST), South - II, RAL	10020272209

The Commissioner of Commercial Taxes has also requested to transfer and post the following 4 existing Deputy Commissioner's to the redeployed posts:-

Sl. No	Name of the Official / Date of Joining (Tvl.)	Employee Code
1.	M.Kalaiselvi Deputy Commissioner, Kallakurichi Zone (17.06.2026)	10020685915
2.	S.Gobi Deputy Commissioner, Tiruppathur Zone (29.05.2026)	10020685910
3.	C.Arumugam Deputy Commissioner, Mayiladuthurai Zone (13.12.2024)	10020405092
4.	S.Muthu Rathi. Deputy Commissioner, Tenkasi Zone (05.06.2026)	10020882973

The Commissioner of Commercial Taxes, Chennai has also proposed suitable postings for them.

4. The Government, after careful examination, have decided to accept the recommendations of the Commissioner of Commercial Taxes and issue the following orders:-

i) to promote 13 Assistant Commissioners (Commercial Taxes) temporarily as Deputy Commissioners (Commercial Taxes) as per section 47(1) of Tamil Nadu Government Servants (Conditions of Service) Act, 2016 and post them in the places noted against their names, with immediate effect, subject to outcome of pending litigations / CPs / SLPs pertaining to determination of Seniority / inter-seniority:-

Sl. No	Name of the Assistant Commissioner (CT) (Tvl.)	Postings
1.	Prakash S Assistant Commissioner (ST) (RAL), Office of the Deputy Commissioner (ST), Sivakasi	Deputy Commissioner (CT), Appeals, Tiruchirappalli-II (Newly created)

2.	Shajee J Assistant Commissioner (CT), (Review and Appeal) Tiruppur-I, Tiruppur Division	Deputy Commissioner (CT) (Appeals) Salem-II (Newly created)
3.	Manimekalai K Assistant Commissioner (CT) / DR, Before the Deputy Commissioner (Appeal), Vellore and Cuddalore at Vellore (HQ)	Deputy Commissioner (CT) (Appeals), Chennai Central - II (Newly created)
4.	Sugantha Kumar A K Assistant Commissioner (ST), Ambattur Industrial Estate Circle	Deputy Commissioner (CT), (Appeals), Chennai South - II (Newly created)
5.	Balamurugan S R Assistant Commissioner (CT), Periya Agraharam Assessment Circle, Erode Division	Deputy Commissioner (CT) (Appeals), Madurai - II (Newly created)
6.	Saravanan N* Additional Senior Personal Assistant, O/o. the Hon'ble Minister for Industries	Additional Senior Personal Assistant, O/o. the Hon'ble Minister for Industries (Cadre upgradation)
7.	Saravanan R M Assistant Commissioner, Porur Assessment Circle	Deputy Commissioner (CT), Appeals, Cuddalore (Newly Created)
8.	Tamilarasi P Assistant Commissioner (ST), Mooremarket Assessment Circle	Deputy Commissioner (CT) Appeals, Tiruppur - II (Newly created)
9.	Shanmugam M Assistant Commissioner (ST), Ambattur Assessment Circle	Deputy Commissioner (CT) Appeals, Erode - II (Newly created)

10.	Mohankumar S Assistant Commissioner (ST),(Inspection), Chengalpattu Intelligence	Deputy Commissioner (CT) Appeals, Kancheepuram – II (Newly created)
11.	Basker K Assistant Commissioner (ST), Office of the Deputy Commissioner (ST), Thiruvavarur	Deputy Commissioner (CT) Appeals, Tirunelveli – II (Newly created)
12.	Sarulatha S Assistant Commissioner (ST), Loansquare Assessment Circle	Deputy Commissioner (CT). Intelligence, Cuddalore Division (Existing vacancy)
13.	M. Damodaran Assistant Commissioner (ST) (RAL), Office of the DC (ST), South – II, RAL	Deputy Commissioner (CT) Dharamapuri Hosur Division (Existing vacancy)

ii) to transfer and post the 4 existing Deputy Commissioner's to the redeployed posts as follows:-

Sl. No	Name of the Official (Tvl.)	Postings
1	M.Kalaiselvi Deputy Commissioner, Kallakurichi Zone	Deputy Commissioner (CT), Appeals, Kancheepuram – I (Redeployed post)
2.	S.Gobi Deputy Commissioner, Tiruppathur Zone	Deputy Commissioner (CT), Appeals, Thiruvavarur @ Thanjavur (Redeployed post)
3.	C.Arumugam Deputy Commissioner, Mayiladuthurai Zone	Deputy Commissioner (CT), Appeals, Virudhunagar (Redeployed post)

4.	S.Muthu Rathi. Deputy Commissioner, Tenkasi Zone	Deputy Commissioner (CT) Appeals, Coimbatore - II (Redeployed post)
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5. It is certified that all the Assistant Commissioners (Commercial Taxes) who are temporarily promoted as Deputy Commissioners (Commercial Taxes) in paragraph 3 above are fully qualified to hold the post of Deputy Commissioner (Commercial Taxes).

6. Any person who wishes to make representation against non-inclusion of his / her name in the temporary list shall do so within a period of 2 months from the date of issue of this order.

(By Order of the Governor)

J.KUMARAGURUBARAN
SECRETARY TO GOVERNMENT

To

The concerned Assistant Commissioners (Commercial Taxes)

Through: The Commissioner of Commercial Taxes,
Nandanam, Chennai- 600 035.

The Commissioner of Commercial Taxes, Nandanam,
Chennai- 600 035.

All Joint Commissioners

Through: The Commissioner of Commercial Taxes,
Nandanam, Chennai- 600 035.

The Chairman, Tamil Nadu Sales Tax Appellate Tribunal,
Chennai-104.

The Accountant General (Accounts and Entitlements),
Chennai - 18.

The concerned Pay and Accounts Officers/Treasury Officers

Through: The Commissioner of Commercial Taxes,
Nandanam, Chennai- 600 035.

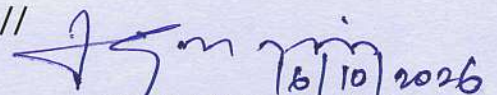
Copy to:

The Senior Personal Assistant to Hon'ble Minister for Commercial
Taxes and Registration, Chennai - 9.

The Senior Private Secretary to Secretary to Government,
Commercial Taxes and Registration, Chennai-9.

Stock File/Spare Copy.

// FORWARDED / BY ORDER //


SECTION OFFICER



ABSTRACT

Public Services – Commercial Taxes Department - TNGST Act, 2017 - Administration of Large Tax Payers within the zone - Adjudication role allotted to Territorial Deputy Commissioners - Appeal under section 107 of the Act against the adjudication orders passed by Territorial Deputy Commissioners - Creation of First Appellate Forum with a Departmental Representative at Madurai by redeployment- Orders - Issued.

Commercial Taxes and Registration (A1) Department

G.O. (D) No.440

Dated: 16.10.2026

பரபவ, புரட்டாசி - 29,

திருவள்ளூர் ஆண்டு, 2057.

Read:

1. G.O.(Ms.)No.155, Commercial Taxes and Registration (A1) Department, dated 05.11.2025
2. Note received from the Commissioner of Commercial Taxes, dated 08.07.2026

ORDER:

In the reference second read above, the Commissioner of Commercial Taxes has stated that, in the Commissioner of State Tax notification No.17/2021-Tamil Nadu Goods and Services Tax, dated 03.12.2021, the following officers have been notified as proper officers to exercise the powers and perform functions under Sections 61, 62, 73, 74, 75 & 76 of Tamil Nadu Goods and Services Tax Act, 2017:

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

At present, Deputy Commissioners in the Large Tax Payers' Unit, Chennai are discharging the functions of Proper Officer/Adjudication 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.

2. The Commissioner of Commercial Taxes has also stated that, in the proceedings of the Commissioner of Commercial Taxes dated 25.06.2026, in order to ensure effective adjudications of Large Tax Payers within the Zones in Territorial divisions, for better quality of orders and responsive services to Tax Payers, the proper officer/adjudication role has been extended to Territorial Deputy Commissioners by allotting 25 top Tax payers identified based on various revenue realization parameters in the year 2025-26 in each zone.

Appeals under section 107 of Tamil Nadu Goods and Services Tax Act, 2017:

Existing First Appellate Forum for Large Tax Payers Unit, Chennai:

In the Government order first read above, to hear the appeals under section 107 of the Act against any decision/order made/passed by Deputy Commissioners in Large Tax Payers Unit, Chennai/Proper Officers in Intelligence Wing pertaining to dealers administered in Large Tax Payers Unit, Chennai, the Government have ordered for a First Appellate Forum with a Departmental Representative as below:

First Appellate Forum	Jurisdiction	Staff Composition
Joint Commissioner (Appeals), Chennai.	Large Tax Payers' Unit, Chennai.	Joint Commissioner - 1 Assistant Commissioner- 1 Deputy Sales Tax Officer- 2 Assistant - 3 Junior Assistant - 2 Steno-Typist - 1 Typist - 1 Record Clerk - 2 Office Assistant - 1
Departmental Representative before the Joint Commissioner (Appeals), Chennai.	Large Tax Payers' Unit, Chennai.	Deputy Commissioner - 1 Deputy Sales Tax Officer- 1 Assistant - 1 Junior Assistant - 1 Typist - 1 Office Assistant - 1

Proposed creation of First Appellate Forum at Madurai:

Since the concept of administration of Large Tax Payers by Deputy Commissioners has been extended to all the Territorial Deputy Commissioners in the State, it is necessary to create a First Appellate Forum at Madurai with following composition:

First Appellate Forum	Staff Composition
Joint Commissioner (Appeals), Madurai.	Joint Commissioner - 1 State Tax Officer - 1 Deputy Sales Tax Officer - 2

	Assistant -3 Junior Assistant -2 Steno-Typist -1 Typist -1 Record Clerk -2 Office Assistant - 1
Departmental Representative before the Joint Commissioner (Appeals), Madurai.	Deputy Commissioner -1 Deputy Sales Tax Officer -1 Assistant -1 Junior Assistant -1 Typist -1 Office Assistant -1

Mapping of appeal jurisdiction:

At present, the existing office of Joint Commissioner (Appeals) at Chennai hears the appeals against any decision/order passed by the Deputy Commissioner, Large Tax Payers Unit/Proper Officers in Intelligence Wing pertaining to 150 dealers of Large Tax Payers' Unit at Chennai.

Similarly, the Joint Commissioner (Appeals), Madurai shall hear the appeals against any decision/order made/passed by Territorial Deputy Commissioners/Proper Officers in Intelligence Wing pertaining to 1315 Top Taxpayers who have been identified and allotted to Territorial Deputy Commissioners.

3. The Commissioner of Commercial Taxes has further stated that however, in order to have equitable distribution of work load between both the Appellate Forums, the Appeal Jurisdiction of Joint Commissioner(Appeals), Chennai needs to be extended beyond Large Tax Payers' Unit, Chennai and the Appeal Jurisdiction of both the Joint Commissioner(Appeals) requires to be realigned co-terminus with appeal jurisdiction of two Benches of Goods and Service Taxes Appellate Tribunal in Tamil Nadu located at Chennai and Madurai (sitting at Coimbatore) as below:

First Appellate Forum	Goods and Services Tax Appellate Tribunal Bench	Jurisdiction of Bench (Districts)	Divisions
Joint Commissioner (Appeals), Chennai.	Goods and Services Tax Appellate Tribunal, Chennai Bench.	1. Chennai 2. Tiruvallur 3. Chengalpattu 4. Kancheepuram 5. Cuddalore 6. Villupuram 7. Kallakurichi 8. Vellore 9. Tirupattur 10. Ranipet and 11. Tiruvannamalai	Large Tax Payers' Unit, Chennai, Territorial divisions of Chennai(North), Chennai(South), Chennai(Central), Tiruvallur, Kancheepuram, Chengalpattu, Vellore, Cuddalore and corresponding Intelligence Divisions.

Joint Commissioner (Appeals), Madurai.	Goods and Service Taxes Appellate Tribunal, Madurai Bench	1. Thiruvarur 2. Mayiladuthurai 3. Nagapattinam 4. Thanjavur 5. Tiruchirappalli 6. Perambalur 7. Pudukkottai 8. Ariyalur 9. Madurai 10. Dindigul 11. Theni 12. Virudhunagar 13. Sivagangai 14. Ramanathapuram 15. Tirunelveli 16. Tenkasi 17. Tuticorin and 18. Kanyakumari	Territorial divisions of Trichy, Thiruvarur, Madurai, Tirunelveli, Virudhunagar and corresponding Intelligence Divisions.
	Sitting at Coimbatore	1. Coimbatore 2. Nilgiris 3. Tiruppur 4. Erode 5. Salem 6. Namakkal 7. Karur 8. Dharmapuri and 9. Krishnagiri	Territorial divisions of Coimbatore, Tiruppur, Erode, Salem, Hosur and corresponding Intelligence Divisions.

Redeployment of posts proposed for Joint Commissioner (Appeals), Madurai:

1. Joint Commissioner (Appeals), Madurai.	Redeployed from Joint Commissioner (Non-GST), Office of the Commissioner of Commercial Taxes
2. Departmental Representative before the Joint Commissioner (Appeals), Madurai.	Redeployed from Deputy Commissioner/Lecturer-II, Commercial Tax Staff Training Institute.
3. Staff redeployment for 1 & 2.	The Commissioner of Commercial Taxes may redeploy from the existing sanctioned staff strength of the department.

4. In addition, the Commissioner of Commercial Taxes has stated that, Vehicle, Information Technology infrastructure, building, furniture all shall be arranged from the existing resources of Commercial Taxes Department by redeployment without any fresh sanction.

5. The Government after careful examination have decided to accept the proposal of the Commissioner of Commercial Taxes and to create First Appellate Forum with a Departmental Representative at Madurai and to redeploy the posts as tabulated below and order accordingly:-

First Appellate Forum	Goods and Services Tax Appellate Tribunal Bench	Jurisdiction of Bench (Districts)	Divisions
Joint Commissioner (Appeals), Chennai.	Goods and Services Tax Appellate Tribunal, Chennai Bench.	1. Chennai 2. Tiruvallur 3. Chengalpattu 4. Kancheepuram 5. Cuddalore 6. Villupuram 7. Kallakurichi 8. Vellore 9. Tirupattur 10. Ranipet and 11. Tiruvannamalai	Large Tax Payers' Unit, Chennai, Territorial divisions of Chennai(North), Chennai(South), Chennai(Central), Tiruvallur, Kancheepuram, Chengalpattu, Vellore, Cuddalore and corresponding Intelligence Divisions.
Joint Commissioner (Appeals), Madurai.	Goods and Services Tax Appellate Tribunal, Madurai Bench	1. Thiruvallur 2. Mayiladuthurai 3. Nagapattinam 4. Thanjavur 5. Tiruchirappalli 6. Perambalur 7. Pudukkottai 8. Ariyalur 9. Madurai 10. Dindigul 11. Theni 12. Virudhunagar 13. Sivagangai 14. Ramanathapuram 15. Tirunelveli 16. Tenkasi 17. Tuticorin and 18. Kanyakumari	Territorial divisions of Trichy, Thiruvallur, Madurai, Tirunelveli, Virudhunagar and corresponding Intelligence Divisions.
	Sitting at Coimbatore	1. Coimbatore 2. Nilgiris 3. Tiruppur 4. Erode 5. Salem 6. Namakkal 7. Karur 8. Dharmapuri and 9. Krishnagiri	Territorial divisions of Coimbatore, Tiruppur, Erode, Salem, Hosur and corresponding Intelligence Divisions.

Redeployment of posts proposed for Joint Commissioner (Appeals), Madurai:

1.	Joint Commissioner (Appeals), Madurai.	Redeployed from Joint Commissioner (Non-GST), Office of the Commissioner of Commercial Taxes
2.	Departmental Representative before the Joint Commissioner (Appeals), Madurai.	Redeployed from Deputy Commissioner/Lecturer-II, Commercial Tax Staff Training Institute.
3.	Staff redeployment for 1 & 2	The Commissioner of Commercial Taxes may redeploy from the existing sanctioned staff strength of the department.

6. This order issues with the concurrence of the Finance Department, vide its U.O.No.4186631/Finance(Revenue) Department/2026, dated 07.09.2026.

(BY ORDER OF THE GOVERNOR)

**J. KUMARAGURUBARAN
SECRETARY TO GOVERNMENT**

To

✓ The Commissioner of Commercial Taxes, Chennai-35.
The Accountant General, Chennai-18.
The Pay and Accounts Officer concerned.
(Through the Commissioner of Commercial Taxes,
Chennai-35)

Copy to:

The Special Personal Assistant to Minister (CT & R),
Chennai-9.
The Finance Department, Chennai-9.
Stock file/ Spare copy.

//FORWARDED BY ORDER//

G-608217 B525
16/10/2026

SECTION OFFICER

16/10/26



ABSTRACT

Public Services - Commercial Taxes and Registration Department – Merger of four (4) Territorial Commercial Taxes Districts/Zones with adjacent Territorial Commercial Taxes Districts/Zones - Formation of four Goods and Services Tax First Appellate Forums – Orders – Issued.

Commercial Taxes and Registration (A2) Department

G.O. (Ms) No.157

Dated: 16.10.2026

பராபவ, புரட்டாசி - 29,
திருவள்ளூர் ஆண்டு, 2057.

Read:

1. G.O.(Ms).No.42 , Commercial Taxes and Registration(A2) Department, dated 06.04.2023.
2. G.O.(Ms).No.155, Commercial Taxes and Registration(A1) Department, dated 05.11.2025.
3. From the Commissioner of Commercial Taxes, e-office No.RA10/ 2498557/2022, dated 16.07.2026.

ORDER:

In the Government Order first read above, orders have been issued for the following:

- a. To create 13 new Commercial Taxes Districts/Zones (9 in consonance with the revenue districts + 4 due to concentration of tax payers) in Commercial Taxes Department.
- b. To create 37 co-terminus Commercial Taxes Districts (Zones) in consonance with the headquarters of each Revenue District in Commercial Taxes Department.

2. After the above modification and creation of new zones, all the circles were re-aligned with Territorial Commercial Taxes Districts/Zones concerned and the growth of Tax base and revenue from such Territorial Commercial Taxes Districts/Zones have been monitored. Even after lapse of 3 years from the changes effected, the growth of the following 4 Territorial Commercial Taxes Districts/Zones which were created

co-terminus to headquarters of respective revenue districts is not promising as expected.

Sl. No.	Commercial Taxes District / Zone	Co-terminus Revenue Districts	Jurisdiction of Commercial Taxes Territorial Division	No. of Circles	No. of Tax payers	SGST Collection in 2024-25 (Rs. In Cr)
1	Kallakurichi	Kallakurichi	Cuddalore	2	3291	28.6
2.	Tiruppathur	Tiruppathur	Vellore	3	4539	72.1
3.	Mayiladuthurai	Mayiladuthurai & Nagapattinam	Thiruvarur	3	4574	42.1
4.	Tenkasi	Tenkasi	Tirunelveli	3	5328	66.1

The above Commercial Taxes Districts/Zones have only two or three circles where the economic activity and industrial development are bleak and comparatively the revenue potential is not in commensurate with the other Commercial Taxes Districts/Zones. In the Commercial Taxes Department, prior to this change effected in the year 2023, based on the concept of co-terminus Commercial Taxes Districts/Zones in consonance with District headquarters of the revenue districts, there were Commercial Taxes Districts/Zones existed purely based on promising economic activity and industrial growth of the geographical area consisting full/part of two or more contiguous revenue districts. Such Commercial Taxes Districts/Zones were administered successfully with higher revenue contribution and lesser overhead expenditure. For example, the revenue districts like Chennai, Coimbatore are divided into 9 and 3 Commercial Taxes Districts/Zones due to industrial development and revenue potential.

Therefore, the continuation of Commercial Taxes Districts/Zones which were created co-terminus with revenue district headquarters needs to be relooked not only in terms of revenue potential but also based on administrative expenditure, manpower utilization, infrastructure requirement.

3. The Commissioner of Commercial Taxes has proposed to merge the Kallakurichi, Thirupathur, Mayiladuthurai and Tenkasi Commercial Taxes Districts/Zones with the adjacent Commercial Taxes Districts/Zones within the respective territorial divisions as below:

Sl. No	Commercial Taxes District / Zone	No of Circles with name	Adjacent CT District/ Zone to which Merger proposed	No of circles after merger	SGST Collection of combined zone in 2024-25 (Rs. in Cr)	Jurisdiction of CT Territorial Division
1	Kallakurichi	2 (Kallakurichi, Tirukoilur)	Villupuram	7	134.5	Cuddalore
2.	Tiruppathur	3 (Ambur, Thirupathur, Vaniyambadi)	Vellore	7	200.7	Vellore
3.	Mayiladuthurai	3 (Mayiladuthurai, Nagapattinam, Sirgali)	Thiruvarur	8	139.0	Thiruvarur
4.	Tenkasi	3 (Tenkasi, Sengottai, Sankarankovil)	Tirunelveli	8	317.6	Tirunelveli

Number of posts available for redeployment due to merger of 4 Territorial Commercial Taxes Districts/Zones:

CT District/Zone	DC	AC	CTO	DCTO	Asst	JA	Typist	Steno	OA	RC	Driver	Total
Kallakurichi	1	0	1	5	2	3	2	1	1	1	1	18
Mayiladuthurai	1	1	1	6	2	3	1	1	1	1	1	19
Tiruppathur	1	1	1	6	2	3	2	1	1	1	1	20
Tenkasi	1	0	1	6	2	3	2	1	1	1	1	19
Total	4	2	4	23	8	12	7	4	4	4	4	76

The above sanctioned staff strength would be utilized by redeployment to 4 post merger territorial Commercial Taxes Districts/zones and the proposed restructuring in the First Appellate Forums of the department.

4. In the Government Order second read above, the appellate wing of the department was restructured with the creation of 15 First Appellate Forums as given below:

Sl. No.	No of Appellate Forums	Jurisdiction	Location
1.	JC Appeals, Chennai - 1	LTU, Chennai	At Chennai

2.	DC Appeals 14	- 1.Chennai(North), 2.Chennai(Central), 3.Chennai(South), 4.Chengalpattu, 5.Tiruvallur, 6.Vellore, 7.Salem, 8.Hosur, 9.Trichy, 10.Erode, 11.Tiruppur, 12.Coimbatore, 13.Madurai 14.Tirunelveli	and	For Sl.No. 1 to 3, at Chennai and for Sl.No. 4 to 14, at divisional headquarters.
3.	Camp offices 4	- 1.Kancheepuram, 2.Cuddalore, 3.Tiruvarur 4.Virudhunagar	and	At Kancheepuram, Cuddalore, Thanjavur (for Tiruvarur) and Virudhunagar.

After 2022, the number of First Appeals filed under Tamil Nadu Goods and Services Tax Act, 2017 has been increased massively and the status of division wise pendency of appeals as on 05.07.2026 is given below:-

Sl.No.	Division	Pendency as on 05.07.2026	
		No	Revenue under dispute (Rs in Cr.)
1	2	3	4
1	Chengalpattu	3480	980.365
2	Chennai Central	5363	3,361.502
3	Chennai North	4337	1,836.76
4	Chennai South	5515	3,106.025
5	Coimbatore	8145	1,498.312
6	Cuddalore	3245	683.691
7	Erode	5111	1,190.855
8	Hosur	3300	941.83
9	Kancheepuram	4443	2,260.679
10	Larger Tax Payers Unit	492	4,838.03
11	Madurai	5609	1,037.537
12	Salem	6493	1,248.338

13	Thiruvarur	3464	597.029
14	Tirunelveli	6378	1,561.558
15	Tiruppur	5297	1,582.746
16	Tiruvallur	2645	1,681.003
17	Trichy	4231	1,290.43
18	Vellore	2662	634.595
19	Virudhunagar	3812	940.648
Total		84022	31271.93

In view of the above huge pendency and constant increase in filing of appeals, it is essential to strengthen the First Appellate Forum to handle the cases within the time prescribed under Tamil Nadu Goods and Services Tax Act, 2017. Further, the working nature of first appellate authority under Goods and Services Tax Act is different from the earlier Value Added Tax system and the first appellate authority does not have option to remand under Section 107 of Tamil Nadu Goods and Services Tax Act, 2017. Therefore, all authorities are acting as adjudication proper officers under section 73/74 of the Act and issue appropriate orders that consumes more time and man power.

5. In terms of pendency of appeals as on 05.07.2026 as tabulated above, the pendency is huge in the following Appellate Forums:

Sl. No.	Appellate Forum	Location	Jurisdiction	Appeals pendency as on 05.07.2026
1.	DC Appeals, Tiruvallur and Kancheepuram	HQ -Tiruvallur Camp@ Kancheepuram.	Tiruvallur and Kancheepuram Territorial Divisions with corresponding intelligence divisions.	7088
2.	DC Appeals, Trichy and Thiruvarur.	HQ -Trichy Camp@-Thanjavur(for Thiruvarur).	Trichy and Thiruvarur Territorial Divisions with corresponding intelligence divisions.	7695
3.	DC Appeals, Tirunelveli and Virudhunagar.	HQ -Tirunelveli Camp@ - Virudhunagar	Tirunelveli and Virudhunagar Territorial Divisions with corresponding intelligence divisions.	10190

4.	DC Appeals, Coimbatore.	Coimbatore	Coimbatore Territorial intelligence division.	and	8145
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In order to have equitable work load for all the Deputy Commissioner Appeals, for quality and timely disposal of appeals in all the divisions, enabling tax payers in each division to schedule their appeals for hearing in all the working days, it is necessary to upgrade the 3 existing camp offices into a full-fledged First Appellate Forum and to create an appellate forum in Coimbatore in addition to the one existing forum, as proposed below:-

Sl. No.	Existing Appellate Forum	Proposed appellate forum	Jurisdiction	Proposed staff composition for DC Appeals	Proposed staff composition for DR
1.	Kancheepuram camp	DC Appeals, Kancheepuram.	Kancheepuram Territorial division with corresponding Intelligence division.	DC - 1 DSTO - 2 Asst - 3 JA - 2 Steno -1 Typist -1 RC - 1 OA - 1	AC - 1 DSTO - 1 Asst - 1 JA - 1 Typist - 1 RC-1 OA -1
2.	Thanjavur camp (for Thiruvarur division)	DC Appeals at Thiruvarur. Thanjavur.	Thiruvarur Territorial and Intelligence division.	DC - 1 DSTO - 2 Asst - 2 JA - 2 Steno -1 Typist -1 RC - 1 OA - 1	AC - 1 DSTO - 1 Asst - 1 JA - 1 Typist - 1 OA -1
3.	Virudhunagar camp	DC Appeals, Virudhunagar.	Virudhunagar Territorial and Intelligence divisions.	DC - 1 DSTO - 2 Asst - 2 JA - 2 Steno -1 Typist -1 RC - 1 OA - 1	AC - 1 DSTO - 1 Asst - 1 JA - 1 Typist - 1 RC-1 OA -1
4.	Coimbatore	DC Appeals Coimbatore -II	Coimbatore- II, Pollachi and Udthagamandalam CT Districts/Zone of Coimbatore Territorial with corresponding jurisdiction of Coimbatore Intelligence division.	DC - 1 DSTO - 2 Asst - 1 JA - 2 Steno -1 Typist -1 RC - 1 OA - 1	STO - 1 DSTO - 1 Asst - 1 JA - 1 Typist - 1 RC-1 OA -1

6. The Commissioner of Commercial Taxes has stated that the redeployment of existing sanctioned staff strength has proposed as follows:-

Without having any additional finance implications, the available posts mentioned at paragraph-3 may be redeployed to 4 post merger territorial Commercial Taxes district/zones and the proposed restructuring in the First Appellate Forums of the department as detailed below:-

Redeployment to Territorial zones:

Cadre	Villupuram	Thiruvarur	Vellore	Tirunelveli	Total Posts Required
DSTO	Inspectors-2	Inspectors-3	Inspectors-3	Inspectors-3	11
JA	1	0	1	1	3
Typist	1	0	0	1	2
Total	4	3	4	5	16

Redeployment to Appellate Forums:

Cadre	Kancheepuram		Thiruvarur		Virudhunagar		Coimbatore-II	Total Posts required
	Existing	Proposed	Existing	Proposed	Existing	Proposed	Proposed	
DC	0	1	0	1	0	1	1	4
DSTO	1	2	1	2	1	2	2	5
ASST	2	3	1	2	1	2	1	4
JA	1	2	1	2	1	2	2	5
Typist	1	1	1	1	1	1	1	1
Steno	1	1	1	1	1	1	1	1
OA	1	1	1	1	1	1	1	1
RC	1	1	1	1	1	1	1	1
Total	8	12	7	11	7	11	10	22

Redeployment to Departmental Representative office:

Cadre	Kancheepuram		Thiruvavarur		Virudhunagar		Coimbatore- II	Total Posts required
	Existing	Proposed	Existing	Proposed	Existing	Proposed	Proposed	
AC	1	1	0	1	0	1	0	2
STO	0	0	0	0	0	0	1	1
DSTO	1	1	1	1	1	1	1	1
ASST	1	1	1	1	1	1	1	1
JA	1	1	1	1	1	1	1	1
Typist	1	1	1	1	1	1	1	1
RC	0	1	0	0	0	1	1	3
OA	0	1	1	1	1	1	1	2
Total	5	7	5	6	5	7	7	12

Support to existing appellate forums:

Cadre	Chennai North	Chennai Central	Chennai-south	Chengalpattu	Tiruvallur	Cuddalore	Salem	Erode	Madurai	Tirunelveli	Total Posts required
STO	0	1	1	0	0	0	1	0	0	0	3
DSTO	1	0	0	0	1	1	1	1	1	0	6
Asst	0	0	0	0	1	1	0	0	0	1	3
JA	0	1	1	0	1	0	0	0	0	0	3
OA	0	0	0	1	0	0	0	0	0	0	1
Total	1	2	2	1	3	2	2	1	1	1	16

The re-deployment details are summarized as detailed below:

Cadre	Available Posts					Redeployment						Balance
	Kallakurichi	Mayiladuthurai	Tiruppathur	Tenkasi	Total	GST Appeal	DR Office	Zonal Office	Existing	Total		
DC	1	1	1	1	4	4	0	0	0	4	0	
AC	0	1	1	0	2	0	2	0	0	2	0	
STO	1	1	1	1	4	0	0	0	4	4	0	
DSTO	5	6	6	6	23	5	1	11	6	23	0	
Asst	2	2	2	2	8	4	1	0	3	8	0	
JA	3	3	3	3	12	5	1	3	3	12	0	
Typist	2	1	2	2	7	1	1	2	0	4	+3	
Steno	1	1	1	1	4	1	0	0	0	1	+3	
OA	1	1	1	1	4	1	2	0	1	4	0	

RC	1	1	1	1	4	1	3	0	0	4	0
Driver	1	1	1	1	4	0	0	0	0	0	+4
Total	18	19	20	19	76	22	11	16	17	66	+10 *

*Redeployed to office of CCT.

7. The Commissioner of Commercial Taxes has requested the Government to issue orders on the following:

a) to permit for abolishing 4 Territorial Commercial Taxes Districts/zones, namely Kallakurichy, Tiruppathur, Mayiladuthurai and Tenkasi and merge them with adjacent Territorial Commercial Taxes Districts/zones, namely Villupuram, Vellore, Thiruvarur and Tirunelveli respectively.

b) to permit for creation of 4 Goods and Services Tax first Appellate Forums namely, Deputy Commissioner Appeals, Kancheepuram, Deputy Commissioner Appeals, Thiruvarur, Deputy Commissioner Appeals, Virudhunagar and Deputy Commissioner Appeals, Coimbatore-2 along with Departmental Representative offices.

c) to permit for re-naming the Deputy Commissioner Appeals, Tiruvallur and Kancheepuram, Deputy Commissioner Appeals, Trichy and Thiruvarur, Deputy Commissioner Appeals, Tirunelveli and Virudhunagar, Deputy Commissioner Appeals, Coimbatore as Deputy Commissioner Appeals, Tiruvallur, Deputy Commissioner Appeals, Trichy, Deputy Commissioner Appeals, Tirunelveli and Deputy Commissioner Appeals, Coimbatore-1 respectively. The jurisdiction of Deputy Commissioner Appeals, Coimbatore-1 would be Coimbatore - 1 & 3 Commercial Taxes Districts/zones of Coimbatore Territorial division with corresponding jurisdiction of Coimbatore Intelligence Division.

d) to permit for re-deploying the existing sanctioned staff strength without any revenue implications as mentioned in paragraph 6 above and to authorize the Commissioner of Commercial Taxes to redeploy the posts.

8. The Commissioner of Commercial Taxes has also stated that all furniture, computer/laptop, building and other infrastructure requirements will be redeployed from the existing resources of the department by the Commissioner of Commercial Taxes.

9. The Government, after careful examination have decided to accept the proposal of the Commissioner of Commercial Taxes and to accord permission for the following with the condition that without creating new posts and additional expenditure:

a) to abolish 4 Territorial Commercial Taxes Districts/zones, namely Kallakurichy, Tiruppathur, Mayiladuthurai and Tenkasi and merge them with adjacent Territorial Commercial Taxes Districts/zones, namely Villupuram, Vellore, Thiruvarur and Tirunelveli respectively.

b) to create of 4 Goods and Services Tax first Appellate Forums namely, Deputy Commissioner Appeals Kancheepuram, Deputy Commissioner Appeals, Thiruvavarur, Deputy Commissioner Appeals, Virudhunagar and Deputy Commissioner Appeals, Coimbatore -2 along with Departmental Representative offices.

c) to re-name the Deputy Commissioner Appeals, Tiruvallur and Kancheepuram, Deputy Commissioner Appeals, Trichy and Thiruvavarur, Deputy Commissioner Appeals, Tirunelveli and Virudhunagar, Deputy Commissioner Appeals, Coimbatore as Deputy Commissioner Appeals, Tiruvallur, Deputy Commissioner Appeals, Trichy, Deputy Commissioner Appeals, Tirunelveli and Deputy Commissioner Appeals, Coimbatore-1 respectively. The jurisdiction of Deputy Commissioner Appeals, Coimbatore - 1 would be Coimbatore - 1 & 3 Commercial Taxes Districts/zones of Coimbatore Territorial division with corresponding jurisdiction of Coimbatore Intelligence Division.

d) to re-deploy the existing sanctioned staff strength without any revenue implications as mentioned in paragraph 6 above and to authorize the Commissioner of Commercial Taxes to redeploy the posts.

10. The Commissioner of Commercial Taxes is requested to take further action for implementation of the orders of the Government effectively.

11. This order issues with the concurrence of the Finance Department vide its U.O. Note No.4214280/Finance(Revenue)/2026, dated 08.09.2026.

(BY ORDER OF THE GOVERNOR)

**J. KUMARAGURUBARAN
SECRETARY TO GOVERNMENT**

To

✓ The Commissioner of Commercial Taxes, Chennai-35.

The Accountant General, Chennai-18.

The Pay and Accounts Officer, Chennai-8.

(Through Commissioner of Commercial Taxes, Chennai-35)

Copy to

The Finance (Revenue) Department, Chennai-9.

The Commercial Taxes and Registration (A & E) Department, Chennai-9.

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//FORWARDED BY ORDER//

CP-608217 6825
16/10/2026
SECTION OFFICER

16/10/26



ABSTRACT

Establishment - Commercial Taxes and Registration Department - Goods and Services Tax Act, 2017 - Appeals under Section 107 of the Act - Huge pendency of appeals - Speedy disposal for revenue augmentation - Creation of 10 Appellate Forums on Ad-hoc basis for three years - Orders - Issued.

Commercial Taxes and Registration (A2) Department

G.O. (Ms) No.158

Dated: 16.10.2026

பராபவ, புரட்டாசி - 29,
திருவள்ளூர் ஆண்டு, 2057.

Read:

1. G.O.(Ms) No.155, Commercial Taxes and Registration(A1) Department, dated 05.11.2025.
2. From the Commissioner of Commercial Taxes Proceedings No.R1/14526683/2026, dated 25.06.2026.
3. From the Commissioner of Commercial Taxes, E-office No.RA10/ 2498557/2022, dated 08.07.2026 and 13.07.2026.

ORDER:

In the Government Order first read above, orders have been issued for creation of 15 First Appellate Forums with 4 Camp offices functioning under section 107 of Tamil Nadu Goods and Services Tax Act, 2017 for 19 Territorial Divisions with corresponding Intelligence Divisions, as below:-

Sl. No.	Name of the Appellate Authority	Jurisdiction
1.	Joint Commissioner Appeals, Chennai.	Large Tax Payers' Unit, Chennai.
2.	Deputy Commissioner Appeals, Chennai North.	Territorial Division of Chennai North and corresponding jurisdiction of Intelligence Division-I, Chennai.

3.	Deputy Commissioner Appeals, Chennai Central.	Territorial Division of Chennai Central and corresponding jurisdiction of Intelligence Division-I, Chennai.
4.	Deputy Commissioner Appeals, Chennai South	Territorial Division of Chennai South and corresponding jurisdiction of Chengalpattu Intelligence.
5.	Deputy Commissioner Appeals, Tiruvallur & Kancheepuram (Camp at Kancheepuram)	Territorial Divisions of Kancheepuram, Tiruvallur and corresponding jurisdiction of Intelligence Division-II, Chennai.
6.	Deputy Commissioner Appeals, Chengalpattu.	Territorial and Intelligence Divisions of Chengalpattu.
7.	Deputy Commissioner Appeals, Vellore and Cuddalore (Camp at Cuddalore)	Territorial and Intelligence Divisions of Vellore and Cuddalore.
8.	Deputy Commissioner Appeals, Salem.	Territorial and Intelligence Divisions of Salem.
9.	Deputy Commissioner Appeals, Hosur.	Territorial and Intelligence Divisions of Hosur.
10.	Deputy Commissioner Appeals, Erode.	Territorial and Intelligence Divisions of Erode.
11.	Deputy Commissioner Appeals, Tiruppur.	Territorial and Intelligence Divisions of Tiruppur.
12.	Deputy Commissioner Appeals, Coimbatore.	Territorial and Intelligence Divisions of Coimbatore.
13.	Deputy Commissioner Appeals, Trichy and Thiruvallur (Camp at Thanjavur)	Territorial and Intelligence Divisions of Trichy and Thiruvallur.
14.	Deputy Commissioner Appeals, Madurai	Territorial and Intelligence Divisions of Madurai.
15.	Deputy Commissioner Appeals, Tirunelveli and Virudhunagar (Camp at Virudhunagar)	Territorial and Intelligence Divisions of Tirunelveli and Virudhunagar.

Appeals pendency under section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 as on 27.07.2026 is given below:-

Sl. No.	Division	Appeals pendency as on 27.07.2026	
		No	Revenue under dispute (Rs. in crore)
1	Chennai (Central)	5403	3439.41
2.	Chennai(North)	4392	1839.99

3.	Chennai(South)	5566	3145.80
4.	Chengelpattu	3499	967.07
5.	Coimbatore	8215	1545.68
6.	Cuddalore	3307	705.19
7.	Erode	5161	1186.60
8.	Hosur	3303	888.78
9.	Kancheepuram	4514	2298.29
10.	Large Tax Payers Unit	489	4755.88
11.	Madurai	5638	1062.99
12.	Salem	6491	1253.03
13.	Thiruvavarur	3499	587.59
14.	Tirunelveli	6435	1576.37
15.	Tiruppur	5260	1564.31
16.	Tiruvallur	2674	1690.00
17.	Trichy	4321	1309.25
18.	Vellore	2693	647.84
19.	Virudhunagar	3847	934.18
Total		84707	31398.25

As on 27.07.2026, there are 84707 appeals are pending disposal by the First Appellate Authorities. The huge pendency is due to factors like,

(i) increase in number of adjudication orders at field level.

(ii) there is no remand option for the First Appellate Authorities as a result, they themselves have to adjudicate the disputed issues which consumes more time.

(iii) In this background, the disposal rate of appeals by the existing 15 Appellate Authorities during last 6 months is given below:-

Sl. No.	Appellate Forum	Jan-2026	Feb-2026	Mar-2026	Apr-2026	May-2026	June-2026	Total	Average disposal per month
1	2	3	4	5	6	7	8	9	10
1	JC Appeals, Chennai	7	13	19	10	31	13	93	16
2	DC Appeals, Chennai North	24	162	123	54	75	99	537	90
3	DC Appeals, Chennai Central	89	177	87	119	98	110	680	113
4	DC Appeals, Chennai South	67	196	72	87	55	34	511	85
5	DC Appeals, Tiruvallur & Kancheepuram	30	29	44	46	124	109	382	64
6	DC Appeals, Chengalpattu	77	70	87	84	93	89	500	83

7	DC Appeal, Vellore & Cuddalore	33	25	67	49	121	57	352	59
8	DC Appeals, Salem	27	17	58	37	57	13	209	35
9	DC Appeals, Hosur	35	26	52	79	55	120	367	61
10	DC Appeals, Erode	50	13	58	49	75	106	351	59
11	DC Appeals, Tiruppur	55	104	160	134	120	198	771	129
12	DC Appeals, Coimbatore	120	228	94	158	252	26	878	146
13	DC Appeals, Trichy & Thiruvavur	40	69	162	48	122	71	512	85
14	DC Appeals, Madurai	40	88	72	84	83	108	475	79
15	DC Appeals, Tirunelveli & Virudhunagar	6	24	32	75	78	121	336	56
Total		700	1241	1187	1113	1439	1274	6954	1159

With this average disposal of 1159 appeals per month, the disposal of the current pendency of around 85000 appeals may run into 7 years besides expected average filing of appeals at the rate of 25000 to 30000 per year.

Need for creation of Appellate Forums on Ad-hoc basis:

1. The filing of appeals under section 107 creates deemed stay of demands which in turn adversely affects the timely recovery of demands.
2. The delay in disposal may lead to non-recovery of demands from the appeals decided in favour of revenue as the department may lose a track of the dealer or the dealer may disappear from the field with efflux of time.
3. Once the dealer wins in the appeal, he/she is eligible under Section 115 of the Goods and Services Tax Act for refund of 10% pre-deposit paid while filing the appeal, with interest from the date of payment of such pre-deposit. Hence, delay in disposal of appeal may result in loss of revenue in the long term in the form of interest which may exceed the revenue collected in the form of pre-deposit.

Hence, in the interest of revenue, it is imperative for the department to take corrective measures for speedy disposal of appeals envisaging timely revenue augmentation.

In view of this, besides the existing 15 Appellate Forums (1 Joint Commissioner and 14 Deputy Commissioner), 1 Joint

Commissioner and 4 Deputy Commissioners posts by redeployment proposed. It would be appropriate to create 10 additional Appellate Forums with corresponding Departmental Representative office on ad-hoc basis for a period of 3 years, with the following staff composition:-

Office of the Deputy Commissioner Appeals (Ad-hoc)	Office of Departmental Representative (Ad-hoc)
DC(Appeals) - 1 Manager/DSTO - 1 Assistant - 2 Junior Assistant - 1 Typist - 1 Office Assistant - 1	CTO / DR - 1 Manager/DSTO - 1 Assistant - 1 Junior Assistant - 1 Typist - 1

2. The Commissioner of Commercial Taxes has proposed the following Ad-hoc Appellate Forums and requested the order of the Government:-

(i) The Proposed Ad-hoc Appellate Forums:

Appeals filed under section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 provides deemed stay of the disputed demands thereby affecting the timely recovery of arrears. Therefore, as part of revenue augmentation measure of the department, it is necessary to expedite the speedy disposal of appeals by creating first appellate forum on ad-hoc basis with staff composition mentioned against each in the following divisions where the pendency in terms of number of appeals and disputed demands is huge as on 27.07.2026:-

Sl. No.	Division	Ad-hoc Post proposed
1	Chennai (Central)	DC Appeals, Central(Ad-hoc)
2	Chennai(South)	DC Appeals, South (Ad-hoc)
3	Erode	DC Appeals, Erode (Ad-hoc)
4	Kancheepuram	DC Appeals, Kancheepuram (Ad-hoc)
5	Cuddalore	DC Appeals, Cuddalore (Ad-hoc)
6	Madurai	DC Appeals, Madurai (Ad-hoc)
7	Salem	DC Appeals, Salem (Ad-hoc)
8	Tirunelveli	DC Appeals, Tirunelveli (Ad-hoc)
9	Tiruppur	DC Appeals, Tiruppur (Ad-hoc)
10	Trichy	DC Appeals, Trichy (Ad-hoc)

The Commissioner of Commercial Taxes has further stated that the following equal number of live posts are identified for temporary surrender so that there is no additional financial implications:-

1. Additional Commissioner Tax Research Unit - Upgraded post from Joint Commissioner, Chennai (Intelligence II) vide G.O. (Ms). No.22, Commercial Taxes and Registration (A2) Department, dated 09.03.2023 and redeployed as Additional Commissioner Tax Research Unit (Vacant since 11.07.2026).
2. Additional Commissioner Audit - Created vide G.O. (Ms) No.15, Commercial Taxes and Registration (F) Department, dated 28.02.2023. (Vacant since 23.01.2026).
3. Additional Commissioner Services Analysis Wing - Created as Additional Commissioner Service Tax Cell vide G.O. (Ms) No.144, Commercial Taxes and Registration (B1) Department, dated 17.10.2017 and renamed as Additional Commissioner Services Analysis Wing vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024 consequent to the revamping of the 'Service Tax Cell' as Services Analysis Wing. (Vacant since 03.10.2025).
4. Joint Commissioner Services Analysis Wing - Created as Additional Commissioner Service Tax Cell vide G.O. (Ms) No.144, Commercial Taxes and Registration (B1) Department, dated 17.10.2017 and renamed as Additional Commissioner Services Analysis Wing vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024 consequent to the revamping of the 'Service Tax Cell' as Services Analysis Wing. (Vacant since 04.07.2026)
5. Joint Commissioner Services Analysis Wing - Created vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024. (Vacant since 10.07.2026)
6. Deputy Commercial Tax Officers Data Analytics Unit - 5 of the Deputy Commercial Tax Officer posts redeployed to Data Analytics Unit vide G.O. (Ms) No.88, Commercial Taxes and Registration (B1) Department, dated 29.07.2024 (4 posts under G.O. (Ms). No.47, Commercial Taxes and Registration (A2) Department, dated 31.03.2015 and 1 post under G.O. (Ms) .No.19, Commercial Taxes and Registration (A2) Department, dated 09.03.2023.)

Pay and allowances of the identified posts:-

(In Rupees)

Name of the Post	Level	Average Pay	DA @ 60%	HRA	CCA	MA	Total
Additional Commissioner (ADC)	29	1,58,600/-	95,316/-	8,300/-	1,200/-	300/-	2,63,716/-

Joint Commissioner (JC)	26	90,870/-	54,522/-	8,300/-	1,200/-	300/-	1,55,192/-
Deputy Commercial Tax Officer (DCTO)	18	69,810/-	41,886/-	8,300/-	1,200/-	300/-	1,21,496/-

Reduction in the Recurring expenditure due to Temporary surrender of 10 posts for 3 years:-

(In Rupees)

Name of the Post	Approximate salary savings per month	Approximate salary savings per year	Approximate salary savings for 3 years	No. of posts	Total expenditure saved
Surrender of ADC TRU, ADC Audit and ADC SAW (3 posts)	2,63,716/-	31,64,592/-	94,93,776/-	3	2,84,81,328/-
Surrender of JC SAW (2 posts)	1,55,192/-	18,62,304/-	55,86,912/-	2	1,11,73,824/-
Surrender of DCTO DAU (5 posts)	1,21,496/-	14,57,952/-	43,73,856/-	5	2,18,69,280/-
Total				10	6,15,24,432/-

(ii) Proposed posts requirement and re-deployment:-

DC(Appeals) : 10 New posts on ad-hoc basis for 3 years

Other staff : STO/DR -10, Manager/DSTO - 20, Assistant - 30, Junior Assistant - 20, Typist-20, Office Assistant-10 through redeployment within the existing sanctioned staff strength of the department. The Commissioner of Commercial Taxes may be authorised to execute the required redeployment.

(iii) All furniture, computers/laptops, building and other infrastructure requirements will be redeployed from the existing resources of the department by the Commissioner of Commercial Taxes.

3. The Government, after careful examination have decided to accept the proposal of the Commissioner of Commercial Taxes and accord sanction for the following with the condition that no additional financial commitment during the period of operation of the Ad-hoc Appellate Forums:-

(i) to create 10 Appellate Forums on Ad-hoc basis for three years with Deputy Commissioner Appeals by temporarily surrendering the following 10 identified posts:-

1. Additional Commissioner Tax Research Unit – Upgraded post from Joint Commissioner, Chennai (Intelligence II) vide G.O.Ms.No.22, Commercial Taxes and Registration (A2) Department, dated 09.03.2023 and redeployed as Additional Commissioner Tax Research Unit. (Vacant since 11.07.2026)
2. Additional Commissioner Audit – Created vide G.O. (Ms) No.15, Commercial Taxes and Registration (F) Department, dated 28.02.2023. (Vacant since 23.01.2026)
3. Additional Commissioner Services Analysis Wing – Created as Additional Commissioner Service Tax Cell vide G.O. (Ms) No.144, Commercial Taxes and Registration (B1) Department, dated 17.10.2017 and renamed as Additional Commissioner Services Analysis Wing vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024 consequent to the revamping of the 'Service Tax Cell' as Services Analysis Wing. (Vacant since 03.10.2025)
4. Joint Commissioner Services Analysis Wing – Created as Additional Commissioner Service Tax Cell vide G.O. (Ms) No.144, Commercial Taxes and Registration (B1) Department, dated 17.10.2017 and renamed as Additional Commissioner Services Analysis Wing vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024 consequent to the revamping of the 'Service Tax Cell' as Services Analysis Wing. (Vacant since 04.07.2026)
5. Joint Commissioner Services Analysis Wing – Created vide G.O. (Ms) No.102, Commercial Taxes and Registration (B1) Department, dated 02.09.2024. (Vacant since 10.07.2026)
6. Deputy Commercial Tax Officers Data Analytics Unit – 5 of the Deputy Commercial Tax Officer posts redeployed to Data Analytics Unit vide G.O. (Ms) No.88, Commercial Taxes and Registration (B1) Department, dated 29.07.2024 (4 posts under G.O. (Ms). No.47, Commercial Taxes and Registration (A2) Department, dated 31.03.2015 and 1 post under G.O. (Ms). No.19, Commercial Taxes and Registration (A2) Department, dated 09.03.2023.)

(ii) to authorize the Commissioner of Commercial Taxes to execute the redeployment of the required supporting staff from the existing sanctioned staff strength;

(iii) to permit the Commissioner of Commercial Taxes to redeploy all furniture, computers/laptops, building and other infrastructure requirements from the existing resources of the department.

5. This order issues with the concurrence of the Finance Department vide its U.O. Note No.4280634/Finance(Revenue)/2026, dated 07.09.2026.

J. KUMARAGURUBARAN
SECRETARY TO GOVERNMENT

✓ The Commissioner of Commercial Taxes, Chennai-35.

The Pay and Accounts Officer, Chennai-8.

(Through Commissioner of Commercial Taxes, Chennai-35)

The Finance (Revenue) Department, Chennai-9.

The Commercial Taxes and Registration (A1 & E) Department, Chennai-9.

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//FORWARDED BY ORDER//

16.10.2026
 SECTION OFFICER

16/10/20