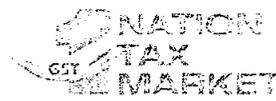


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|  |  | Phone No. 28331010/28335031 Fax No. 044-28331050/1015 email : ccu-cezchr@nic.in |
|---|---|--|

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/16/144 / 2019 -CCO GST 1

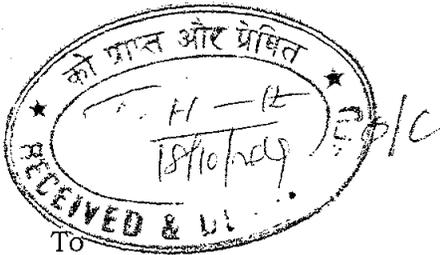
Date: 17.10.2019

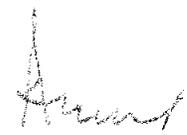
STANDING ORDER No. 01/2019-AAR

Sub: GST-Advance Ruling- Furnishing information under Section 98 of
CGST Act 2017 – representing the interests of revenue-reg

It has come to notice that when an applicant seeks Advance Ruling before the Tamilnadu Advance Ruling Authority, Department is not properly, and in a timely manner, offering comments on the issues raised by the Applicant nor are they being represented in person during the Personal Hearing.

2. Principal Commissioner/ Commissioner may ensure that the details called for as per section 98(1) of the Act is furnished immediately to the Authority in all the cases. Also, in cases when any proceedings have been initiated on the issues raised by the applicant, the department should be represented before the Authority during the Personal Hearing by an Officer not lower than the level of Assistant Commissioner who is well conversant with the issue.




(M. AJIT KUMAR)
PRINCIPAL CHIEF COMMISSIONER

To
The Principal Commissioner/ Commissioner of GST & Central Excise,
Chennai North/South/Outer/
Coimbatore/Salem/Trichy/Madurai

Copy for Information to:

Tamilnadu Advance Ruling Authority,
O/o Joint Commissioner of Commercial Taxes,
PAPJM Buildings, 2nd Floor, Greams Road, Chennai-600 006

