माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
केन्द्रीय माल और सेवाकर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिल नाडु एवं पुदुच्चेरी
CENTRAL GST & CENTRAL EXCISE ZONE : TAMILNADU & PUDUCHERRY
जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई – 600034
GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600034
ई–मेल/ Email: ccu-cexchn@nic.in दूरभाष/Ph: 044-28331010/28335012

F.No. GCCO/TECH/MEET/17/2023-TECH Date: .02.2025

Minutes of the 3rd STATE CO-ORDINATION COMMITTEE MEETING held on 27.12.2024

Sub : GST – 3rd State Co-Ordination Committee Meeting between CGST & SGST authorities -Minutes of the meeting – Reg.

The 3rd State Co-ordination Committee meeting, in pursuance of GST Council OM dated 19.07.2023, was held between the Central GST authorities and State GST authorities of State of Tamilnadu, along with the officers from GST Council, DGGI, DGGST and Southern Railways, in the Conference Hall, 3rd floor, GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai, 600034, on 27.12.2024 at 10.30AM. The following members participated in the meeting.

CGST Authorities	SGST Authorities
Co-Chairs	
Dr. Ram Niwas, I.R.S, Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry Zone, Chennai	Dr.D.Jagannathan I.A.S., Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai
Members	
Shri K.Balaji, Joint Commissioner, CGST, Pr.CCO, Chennai	Thiru J.Mohammed Navfal, I.R.S., Additional Commissioner (Intelligence)
Shri Vignesh Sakthivel, Joint Director, DGGI, SZU, Chennai	Thiru. S.Subash chandra bose, Additional Commissioner (Policy and Public Relations)
Co-opted Members	
Shri Harsha Rangaswamy, Deputy Commissioner, Technical CGST, Pr.CCO, Chennai	Tmt.P.Gangashree, Deputy Commissioner (Intelligence & ISIC) O/o the CCT, Chepauk, Chennai
Smt.R.Bhavani, Superintendent, Technical CGST, Pr.CCO, Chennai	Thiru. G.V.Nagarajan, Deputy Commissioner (Legal) O/o the CCT, Chepauk, Chennai

Officers nominated from Railways- *via video conferencing*	
Shri M.Aswin Divisional Commercial Manager, Chennai Ms. D.Mohanapriya, Divisional Commercial Manager, Tiruchirapalli Shri Sudharshan Bhat, Divisional Commercial Manager, Salem	
GST Council Representative- *via video conferencing*	
Ms. P.R.Reshmi, Under Secretary, GST Council Secretariat, New Delhi	
Officers other than Members	
Shri Vinayak , Deputy Commissioner, (Legal), Chennai North Commissionerate Shri Sumit Kumar Agrawal, Deputy Director, DGGST, SZU, Chennai Shri T.V. Suresh, Assistant Director, DGGST, SZU, Chennai Shri Ramprasad, Superintendent, DAC, Pr.CCO Shri Hemant, Superintendent , DAC, Pr.CCO Shri Anil Kumar Meena, Superintendent , Legal, Pr.CCO	Thiru.M.Parameswaran, Additional Commissioner (Revenue Collection and Monitoring) Tmt.K.Latha, Additional Commissioner (Services Analysis Wing) Thiru.S.Gnanakumar, Additional Commissioner (Tax Research) Thiru.M.Ravi, Additional Commissioner (Legal) Thiru.S.Karthick, Joint Commissioner (System) Thiru.R.Sathiathilagam, Joint Commissioner (Policy and Planning) Thiru.S.E.Prabhu, Deputy Commissioner (Policy and Planning)

Shri Harsha Rangaswamy, Deputy Commissioner, CGST welcomed the Co-chairs, the Principal Chief Commissioner of GST & C.Ex., CGST Zone, Tamilnadu & Puducherry & the Commissioner of Commercial Taxes, Tamilnadu and all the members, co-opted members, the GST Council representative and the nominated officers from Railways, for the 3rd State Co-ordination Committee meeting of Tamilnadu.

Before proceeding with the agenda, all the officers present in the meeting, observed a minute silence, as a mark of respect to the former Prime Minister, Shri Manmohan Singh, who breathed his last on 26th December 2024. Thereafter the agenda points for the meeting were taken up for discussion.

Issues - Centre

Agenda No. 1 : Sec. 16(4) of CGST Act, 2017- Suggestion to include the word 'such other document for availing ITC'

A reference received from the Commissioner, CGST, Puducherry commissionerate, drew the attention of the committee to the fact that, Sec. 16(4) of the CGST, Act, 2017, which prescribes the time limit for availment of ITC, covers within its ambit only invoices or debit notes, leading to a situation, that there is no time limit specified for availment of ITC based on a Bill of entry.

The provisions of Sec. 16(2) of the CGST Act, 2017, outlines the conditions for availing ITC by a registered person and Sec. 16(2)(a), ibid, stipulates that the registered person must possess a tax invoice or debit note issued by a supplier registered under the Act or **such other tax-paying documents,** as may be prescribed. However, Sec.16(4) prescribes time limit only for invoices or debit notes for the purpose of availment of ITC and it is seen that there is no specific reference to Bill of Entry. In this context, it was suggested that the word 'such other document for availing ITC' could be included in Sec. 16(4), ibid.

The Under Secretary, GST Council requested to send a mail in this regard so that the same could be taken up with the Policy wing. However, the State Commissioner requested that it may be clarified if the issue was already taken up for ratification, before proceeding with forwarding of the proposal. The Under Secretary, GST Council, promised to check and revert back.

The Pr. Chief Commissioner, CGST, Chennai, remarked that, the proposal for amendment of Sec. 16(4) of the CGST Act, 2017, should include amendment of Sec. 16(2)(aa), ibid, as this section also covers only invoices and debit notes.

It was decided that the issue should be examined further and then referred to the GST Council.

Action: CGST/SGST

Agenda No. 2 GST evasion on Tobacco and tobacco products

The GST Council Secretariat`s Advisory in File No.295/ Communication with States and Ministries-of-Govt.of India-GSTC 2023 dated 25.07.2024 on the subject, "Coordination between State -Centre tax authorities in cases of GST evasion on Tobacco and tobacco products", had reiterated that, where any case is detected/ SCN issued by the State authorities on GST evasion on tobacco/ tobacco products, the details of the same are to be shared with the jurisdictional (Pr.)Commissioner of CGST, so that requisite investigation into the evasion of central excise duty may also be carried out by the central excise officers.

The State authorities were requested to forward any case booked for GST evasion on tobacco/ tobacco related products to the CGST counterparts for necessary action. The State Commissioner stated that suitable advisory was already in place on the subject and that the field officers are aware of the same.

Agenda No. 3 Sharing of Data

It was decided in the 1st State Coordination Committee meeting held on 11.12.2023, that sharing of data on Audit/Investigation cases would be done on a regular basis. In this context, the Deputy Commissioner, CGST, Pr.CCO, Chennai, put forth the point that even though data sharing is in progress between the State and Centre, physical sharing of data had a lot of hiccups and sharing on real time basis is desirable. It was proposed that sharing of data could be made BO based and CBIC moved to GSTN BO from 01.06.2024 .

The enforcement module in the GSTN Back office (BO) could be made use to share data on real time basis, ensuring data accuracy and avoiding duplication of work. All stages of investigation, from filing of intelligence, Search, Inspection, Inspection report, SCN, to DRC 01/DRC 07 is visible to all enforcement officers mapped to the module. Therefore, all enforcement officers including officers from DGGI, State and Central enforcement could start using the GSTN BO to capture the data from 01.01.2025 and upload the cases in the GSTN BO. This would be a system based automatic exchange of data. The State authorities stated that they had started to use the GSTN BO since December 2023 and DRC 01 / DRC 07 have been done using the system; that, henceforth the GSTN BO would be used from the first stage of investigation, i.e. filing of intelligence.

As regards to sharing of Audit cases, it was explained that the Assessment and Adjudication module of the GSTN BO captures the audit cases and the same is visible to all officers mapped to the said module, as per their jurisdiction.

It was finally decided that data sharing shall be BO based from 01.01.2025 and till 31.12.2024, sharing of data is to be completed manually.

Action : All CGST, DGGI and SGST formations

Agenda No. 4 : GST on drilling of Bore well services

Representations were received from All India Rig Owners Welfare Association and Madurai District Bore well Rig Owners & Agents Welfare Association, requesting to forward their references to the Board/GST Council, seeking to reduce the GST rate on services rendered by way of drilling of bore well to 5% from the existing 18%, citing that their drilling operations

are mainly used for agriculture and domestic water supply and only about 5% was for industries; that about 70% of their expenditure was on diesel for which no ITC was available.

In the 28th GST Council Meeting, proposal was considered for exempting the drilling of bore wells for water supply for agriculture purpose from levy of GST, in the interest of the farmers. However, the same was deferred for further study. The State authorities stated that further to this, the issue was taken up in the 31st GST Council meeting and it was rejected again and that the trade is once again representing. It was decided that, since the issue has merit, it required further examination.

Agenda No. 5 : Removal of TDS on Scrap

A representation received from the Coimbatore District Small Industries Association (CODISSIA), requesting to remove GST of 2% TDS for the purchase of scrap which was introduced vide Notification No. 25/2024 CT dated 09.10.2024, was examined.

The DC, CGST, stated that at present, apart from the GST @ 2% TDS on scrap , when received from registered dealers, Scrap was subject to GST under RCM, when received from unregistered dealers and also, income tax of 0.1% TDS under Sec. 194Q of the Income tax Act, if the taxable value of such scrap exceeds Rs. 50 lakhs. Further, subjecting scrap to TDS would require them to take another GST registration for that purpose and file returns, which meant additional compliance .

The Additional Commissioner, (Policy and Public Relations) State GST, stated that this issue was discussed several times in the Council meetings and the decision to impose 2% TDS was arrived only after these deliberations. The intention of such action was to bring the scrap trade into GST and plug suppression /curtail bill trading in scrap supply.

It was decided that the issue was in its nascent stage and it was too early to take it to the Council.

Agenda No. 6: Invoice Management System

Multiple representations received from industry/ tax practitioner to do away with the Invoice Management System (IMS) introduced by the GSTN on the GST portal, wef October 1, 2024, was taken up and placed before the committee. The advantages and features of IMS was explained in detail and it was agreed that IMS system that aims to assist taxpayers in accurately claiming their ITC and minimize instances of invoice data mismatches, shouldn't be viewed as an additional compliance requirement. It was also brought to notice that, the GST Council

had decided to provide for a legal framework for IMS, which was rolled out on a pilot basis in October 2024, to bring it in a full-fledged manner.

The Additional Commissioner (Policy and Public Relations) State GST, stated that, tracking of invoices in the IMS, is a continuous process and the taxpayers have to engage /employ people for the same; that, in this context it would be a financial burden on small taxpayers with a turnover of less than Rs.1.5 crores to employ persons specifically to track invoices and hence we could look at different slabs for implementing the IMS.

The State Commissioner expressed that we require to understand the system and allow it to evolve, before taking any decision.

The Under Secretary, GST Council stated that they were also receiving representations from many associations regarding the implementation of IMS and that the same were being forwarded to the policy wing and as such they have not received any updates on the same.

Issues – State

Agenda No. 7 : Reconciliation of SGST revenue collection by State and Centre Jurisdiction Taxpayers.

The Additional Commissioner (Revenue Collection and Monitoring), State GST, stated that on a comparison of the SGST revenue from taxpayers assigned to both State and Centre, there was a significant increase in SGST revenue reported by State, when compared to the SGST revenue reported by CBIC. It was stated that the state authorities rely on the data published by GSTN .

The DC, CGST stated CBIC data was being updated from the report module of the GSTN BO and is dynamic and hence time specific. The difference in revenue reported is attributed to this and there is no change in mapping etc.

Action : Statistics wing of CGST and SGST to co ordinate .

Agenda No. 8 Status of Return filing compliance- GSTR-1 and GSTR-3B.

A comparison of the status of return filing compliance – GSTR-1 and GSTR-3B, by the taxpayers assigned to State and Centre was made by the Additional Commissioner, (Revenue Collection and Monitoring) SGST. On an average, a 3% increase in return filing compliance was seen with respect to taxpayers assigned to State as compared to those assigned to Centre.

It was reported that the list of non filers shared by Centre, up to September 2024, were contacted by their call centres nudging to file returns.

The State Commissioner requested that non filers list may be shared on a regular basis, so that they may be contacted and nudged for return compliance . The Commissioner further remarked that, even though the return compliance of taxpayers of Tamilnadu, as a whole, was above the national average, the overall percentage of return compliance could further be improved for the State.

The Joint Commissioner, CGST agreed to forward non filers list every month to the state authorities, for taking up the same by the call centers.

Action: Centre - Non filers list to be forwarded to State authorities on a monthly basis

Agenda No. 9 : Status of filing of GSTR-7 returns for the month of August 2024 to November 2024.

Additional Commissioner, Services Analysis Wing, SGST detailed the provisions for filing GSTR 7 returns. As per the amended Sec.39(3) of CGST/TNGST Act, 2017, every tax deductor registered under Sec.51 shall file return for every calendar month whether or not any deductions have been made during the said month. Hence, all the TDS deductors have to file GSTR-7 returns from the month of August '2024, even if it is a Nil return.

A comparative statement of the status of GSTR 7 filing by the taxpayers assigned to Centre and State was examined. It was seen from the same that there was about 50% and 40% compliance in GSTR 7 filing by the State and Centre assigned taxpayers respectively. It was reported that respective proper officers have been appraised to contact the tax deductors to appraise them of the amended position and ensure filing of GSTR 7 returns, even if the same was NIL. Instances of non filing of GSTR 7 would result in revenue loss. It was also pointed out that there was no penalty for non filing of NIL returns. The Commissioner, State GST, stated that all stakeholders have to be educated that GSTR7 return filing was mandatory and GSTR 7 non filers list could also be taken up with the call centres. CGST authorities agreed that GSTR 7 filing had to be focussed.

Action: Centre – all formations to follow up on GSTR 7 filing

Agenda No. 10 Taking uniform stand in GST Legal issues - status report.

Additional Commissioner (Legal), State GST elaborated on the practice adopted by the state authorities while filing counter and stated that the Master instructions issued by CBIC in F.No. S-29012/12/2017 dated 14.08.2019 were being followed.

He stated that, in cases, where the challenge is against the section, rule, notification, order or circular is made, the policy inputs /counter affidavit filed by the centre is being called for to finalise the counter affidavit to be filed by the State and in cases, where the challenge is against the assessment or other issues raised by State officer and the centre either included in the writ petition either as a proforma party or not included, such cases the counter affidavit are finalised on the basis of the inputs available with State.

Additional Commissioner (Legal) further stated that inputs with respect to 157 cases were sought for from the CGST authorities, vide letter dated 26.09.2024. Out of these, he stated that inputs for 15 cases were received. The Superintendent, in charge of Legal, PrCCO, stated that batch of counters for 34 cases were forwarded to State vide letter dated 12.11.2024. The Additional Commissioner (Legal), further added that out of 107 cases still mentioned to be pending, many were settled and they were co-ordinating with CGST authorities on a regular basis.

The Additional Commissioner, Legal, State GST outlined the details of the following cases for taking uniform stand:

- M/s Ganapathy Pandi Industries - (WP No. 25081 of 2023) - The Hon`ble High Court vide order dated 17.10.2024 has allowed a batch of 92 Writ petitions challenging the reversal of ITC under Sec.16(4) as they are within the period prescribed in terms of sub-section 5 of section 16, inserted retrospectively vide Finance (No.2) Act, 2024. However, the Hon'ble High Court has also directed to refund amount collected by way of cash or ITC in pursuance to the orders passed under Sec.16(4). It was stated that this order was proposed to be appealed against with respect to the direction of refund as the order of the Hon'ble High Court was contradictory to Section 150 of the Finance (No.2) Act, 2024 in so far as the direction to refund of the cash already collected / ITC reversed. Out of the 92 Writ petitions, 71 fell under the jurisdiction of State, 19 taxpayers were under the jurisdiction of Centre and 02 cases pertained to taxpayers of UT of Puducherry. The CGST authorities stated that they were aware of the batch of cases and appeal was bring proposed. The Commissioner, State GST requested to share the grounds of appeal, so that uniformity could be maintained in the issue.

Action : The grounds of appeal for filing appeal, to be shared by both the Centre (CGST (Legal, Pr.CCO) and State to maintain uniformity.

- M/s. Skanthaguru Innovations Private Limited- (WP.No.29872 of 2024)- The Hon'ble Madras High Court, vide order dated 28.11.2024, on the issue of negative ITC blocking, dismissed the writ petition, by holding that, the word "credit of ITC available in ECL" referred in Rule 86A(1) of GST Rules, 2017, would mean that after the fraudulent availment of ITC, the same should have been made available in ECL, at any point of time, for debiting the ECL to discharge the output tax liabilities. Thus, the word "available" cannot be interpreted as the ITC should be made available at the time of passing of blocking order. On the other hand, the word "available" shall be interpreted in such a way that the ITC has to be available in the ECL, at any point of time, for the purpose of debiting the ECL. The Hon'ble Court also held that though the issues raised by the Central and State Authorities are similar in nature, if the period for which the notice issued is different, then both the Central and State Authorities are empowered to initiate the proceedings for the respective period.

Action : Centre- Legal, Pr.CCO - The Pr. Chief Commissioner stated that this favourable decision should be circulated to all field formations.

Agenda No. 11 Sharing of Inspected / Audited cases between CBIC, DGGI and TN Commercial Taxes Department on monthly basis as reiterated in the Minutes of Meeting dated 11.12.2023.

The discussions on 'Sharing of data' under Centre`s agenda point No. 3, were reiterated and it was decided that sharing of data on GSTN BO basis to be started with effect from 01.01.2025 and data on all cases upto 31.12.2024 to be shared physically, by mail.

Agenda No. 12 Sharing of Modus Operandi of spectacular cases of Inspection/Audit.

Three audit cases in respect of M/s HSBC Bank, M/s Anabond limited and M/s More Retail (P) Ltd. was mentioned. The Pr. Chief Commissioner, CGST suggested that any new modus may be shared with other tax administrations.

Action: Centre- Audit, Pr.CCO

Agenda No. 13 Status of list of Bill Traders (1613) sent for cancellation to CBIC. (As of now 1199,305 and 109 cases are cancelled, active and suspended respectively).

The Additional Commissioner, (Intelligence Wing), State GST, stated that two All India drives against fake registration were conducted between May 2023 to August 2023 and between August 2024 to October 2024. In addition to this two special State level Enforcement operations were conducted by Tamil Nadu GST to identify Non-Existent Taxable Persons. Further as a routine process Non-Existent Taxable Persons were identified during physical Verifications / Inspections. Other than All India drives against fake registration, Bill Traders belonging to both Centre and State GST Jurisdiction were identified. In this regard, a list of 1613 Tax Payers identified as Non-Existent Taxable Persons belonging to Centre Jurisdiction have been shared with CGST authorities for cancellation. Out of these 1613 cases, 1199 were cancelled and 414 cases needs to be cancelled.

The Joint Commissioner, CGST stated that few CGST commissionerates reported that some of the taxpayers listed as Bill traders were active and doing business and SCN based action is being taken on them and they are awaiting reports from a few other commissionerates and that they would share the entire status as soon as possible.

The Commissioner, State tax, reiterated the need to cancel GSTIN with retrospective effect and not from immediate effect. The Joint Commissioner, CGST stated that a SOP was issued to the formations for cancellation with retrospective effect.

Action: Centre, Investigation- Pr.CCO

Agenda No. 14 List of beneficiaries of 2nd All India Special Drive

It was stated that, the list of beneficiaries of 802 bill traders identified out of 1978 suspicious entities, (4138 cases with ITC amount of Rs.405.78 crores) was sent to Centre authorities and 1403 cases with ITC amount of Rs.198.79 crores were received from CBIC. On this,

- The Centre requested the State that the BO enquiry may be raised in GSTN BO for individual cases and not in bulk while forwarding fake invoice cases, keeping in line with the CBIC instructions No. 02/2024 dated 12.08.2024, issued from F.No. CBIC-20/16/30/2020-GST;
- It was also reiterated that the documents may be attached in the respective BO enquiry while forwarding to other tax administration.

The State authorities agreed that this would be followed for future enquiries.

Agenda No. 15 Status of suspension and cancellation of registration of the cases referred by the proper officer based on the result of Street Survey.

The State authorities shared the status of suspension and cancellation of registration of the cases referred by the proper officer based on the result of Street survey conducted by the State in 4 phases. As per the same, 670 cases that were found to be non existent were referred to the Centre authorities for appropriate action. The CGST authorities informed that these have been communicated to field formations and a consolidated action taken report will be shared.

Agenda No. 16 Activities of Tax Research Unit, office of the Commissioner of Commercial Taxes regarding IGST Settlement.

The Additional Commissioner, Tax Research, SGST, presented the activities of the Tax Research Unit of the State GST, regarding IGST settlement. It was stated that fund transfer from IGST through settlement is predominantly based on the FORM GSTR-3B return filed by taxpayers. Incorrect reporting of Input Tax Credit of IGST on account of inter-state inward supply or import of goods or services or both and non-reversal of IGST ITC in proper Table will result in short settlement of fund transfer to the State.

- In some cases, it was noticed that taxpayers who were dealing with Non GST goods/ exempted goods/services, but with IGST ITC were seen to be not claiming IGST credit and not reversing the same in their GSTR 3B. Such IGST-ITC, which gets auto populated in the GSTR 3B return, based on GSTR-2B, is deleted/ amended by the taxpayers who have outward supply of non-GST goods/ exempted goods/services, since they do not require ITC. Such inaction would result in non-apportioning of unutilised IGST which would accumulate in the Central IGST pool. The state authorities requested the Centre, to impress upon similar taxpayers to avail and reverse the IGST credit so that the same would be taken up for apportionment. The State authorities shared Circular No. 03/2024 dated 30.04.2024 issued in this context . The Centre authorities replied that this issue will be examined further for an appropriate action .
- Further it was reported that, verification of availment of SGST ITC adjusted towards IGST liability resulted in identification of Bill traders who were involved in the passing of fraudulent IGST ITC through availment of fake SGST ITC. The list of such suspected taxpayers to be involved in bill trading activities were shared with Centre for further follow up. The Centre authorities agreed to educate the field formations on this aspects

- Further, during the process of reviewing of orders in original passed by SGST authorities, it was seen that the 'Place of Supply' was incorrectly mentioned as 'Other than Tamilnadu' for purchase defects like excess claim of IGST ITC, claim and utilisation of ineligible IGST ITC, IGST under RCM etc. Rectification of such orders were taken up. The Centre authorities agreed to educate the field formations on this aspect.

The meeting ended with the vote of thanks.

This issues with the approval of the Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry and the Commissioner, SGST, State of Tamilnadu.

Sd/-
D.Jagannathan,
Commissioner of Commercial Taxes
Co-Chair, (State)

Sd/-
Ram Niwas
Pr. Chief Commissioner of CGST & C.Ex.
Co-Chair, (Centre)

Copy to

i. All the Members and Co-opted Members / Nodal officers of the State Co-Ordination Committee, Tamilnadu

ii. The Additional Commissioner (P & PR), CT, Chennai. {adcpprcct.ctd@tn.gov.in} - with a request to forward the minutes to all the Members and Co-opted Members / Nodal officers (from state side) of the State Co-Ordination Committee, Tamilnadu. {cct.ctd@tn.gov.in , adcpprcct.ctd@tn.gov.in }

iii. The Addl. Director General, DGGST, Chennai –{dggst-szu@gov.in}

iv. The Under Secretary, GST Council Secretariat, New Delhi- {gstc.secretariat@gov.in}

v. The Joint Director, DGGI, SZU, Chennai –{dgcei_chzu@nic.in }

vi. The Sr. DCM/ DCM, Southern Railways at Chennai, Tiruchirapalli, Salem and Madurai
{srdcmmas@sr.railnet.gov.in, srdcmmdu@sr.railnet.gov.in, srdcmtpj@sr.railnet.gov.in, srdcmsa@railnet.gov.in, mohanapriya.d51@gov.in}

13/2/25.

(K. BALAJI)
Joint Commissioner,
Pr. CCO, Chennai