

माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय

Office of the Principal Chief Commissioner of GST & Central Excise

तमिलनाडु एवं पुदच्चेरी, चेन्नई अंचल

Tamil Nadu & Puducherry, Chennai Zone जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई – 600 034 GST Bhawan, No.26/1, Mahatma Gandhi Road, Chennai -600 034

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GCCO/II/03/POST/05/2022-CCA.ESTT

Dated: 04 .01.2024

OFFICE ORDER NO: 01 /2024

In supersession of this office order No: 94/2021 dated 06.09.2021, the following chain of nomination (Link Officer) has been made with immediate effect and until further Orders: -

I. PRINCIPAL COMMISSIONERS/COMMISSIONERS

Table-1

SI. No.	Principal Commissioner/Commissioner (CGST & CX)	First Nominated Link Officer (Principal Commissioner/Commissioner) CGST & CX)	Second Nominated Link Officer (Principal Commissioner/Commissioner) CGST & CX)
(1)	(2)	(3)	(4)
1	Chennai North	Chennai South	Chennai Outer
2	Chennai South	Chennai North	Salem
3	Chennai Outer	Chennai North	Puducherry
4	Puducherry	Chennai Outer	Chennai South
5	Coimbatore	Coimbatore (Audit)	Chennai North
6	Trichy	Madurai	Coimbatore
7	Madurai	Trichy	Salem
8	Salem	Coimbatore	Madurai

9	Chennai (Audit-I)	Chennai (Audit-II)	Coimbatore (Audit)
10	Chennai (Audit-II)	Chennai (Audit-I)	Coimbatore (Audit)
11	Coimbatore (Audit)	Chennai (Audit-I)	Chennai (Audit-II)
12	Chennai (Appeals-I)	Chennai (Appeals-II)	Coimbatore (Appeals)
13	Chennai (Appeals-II)	Chennai (Appeals-I)	Coimbatore (Appeals)
14	Coimbatore (Appeals)	Chennai (Appeals-I)	Chennai (Appeals-II)
1 1	Communication (Approximation)	` ` ` `	

II. ADDITIONAL/JOINT COMMISSIONERS

Table-2

Sl. No.	Addl. /Joint Commr. (CGST & CX)	First Nominated Link Officer (Addl./Joint Commr. (CGST & CX)	Second Nominated Link Officer (Addl./Joint Commr. (CGST & CX)
(1)	(2)	(3)	(4)
1	Chennai (Appeals-I)	Chennai (Appeals-II)	Coimbatore (Appeals)
2	Chennai (Appeals-II)	Chennai (Appeals-I)	Coimbatore (Appeals)
3	Coimbatore (Appeals)	Chennai (Appeals-II)	Chennai (Appeals-I)

- 2. The First Nominated Link Officer, and, in his absence, the Second Nominated Link Officer, as detailed above shall stand assigned the additional charge of the respective Officer mentioned in Col. (2) of Table-1 to Table-3 above whenever the Officer mentioned in Col. (2) of Table-1 to Table-3 above proceed on tour, leave, election duty, training or is absent for any reason etc..
- 3. In terms of Board's Officer Order No: 04/2017 dated 13.07.2017 (issued from F.No.390/Review/49/2017-JC), the Principal Commissioner / Commissioner being assigned the administrative charge of the Commissionerate i.e., the First Nominated Link Officer & in his absence the Second Nominated Link Officer (*Table-1 above*) would function as member of the *Committee of Commissioners* /Principal Commissioners for the purpose of review of orders passed by Commissioner (Appeals).
- 4. With the above arrangement for Link Officers, *no separate orders for assigning additional charge* would be issued whenever an Officer mentioned above proceeds on tour, leave, election duty, training or is absent for any reason etc.

- 5. Formal handing over of charge should take place wherever feasible, especially if the relieving officer is expected to discharge statutory duties such as adjudications, appeals, prosecution sanction etc.
- 6. On the same lines above, the Commissioners / Pr. Commissioners excluding Appeals Commissionerates are directed to notify a link officer system at all levels and in all offices under their jurisdiction.

(ASHISH VARMA)
PRINCIPAL CHIEF COMMISSIONER

То

- The Principal Commissioner / Commissioner & Additional / Joint Commissioner, Pr.CCO / Chennai North / Chennai South / Chennai Outer / Puducherry / Coimbatore / Trichy / Madurai / Salem / Chennai Audit-I / Chennai Audit-II / Coimbatore (Audit) / Chennai (Appeals-I) / Chennai (Appeals-II) / Coimbatore (Appeals).
- 2. The Advisor / Director (Cost)/Deputy Director (Cost) Chennai (Audit-I) / Chennai (Audit-II) / Coimbatore (Audit)
- 3. The Assistant Commissioners in CCO / CCA.
- 4. PS to Principal Chief Commissioner of GST & Central Excise, Tamil Nadu and Puducherry
- 5. Ps to Additional Commissioner, Pr CCO, Chennai.
- 6. The Supdt. (Computers), PRCCO for uploading in the Zonal website.

Copy submitted to:

- The Member (Admn.), Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
- 2. The Joint Secretary (Judicial & Review Cell), CBIC, Hudco Vishala Building, B-Wing, Bhikaji Cama Place, R.K.Puram, New Delhi 110 066.