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GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Rs. 3.20 Paise.

TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 45] CHENNAI, WEDNESDAY, NOVEMBER 11, 2026
Aippasi 25, Parabhava, Thiruvalluvar Aandu–2057

Part VI—Section 1

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GENERAL NOTIFICATIONS

THE COMMISSIONER OF COMMERICAL TAXES, NANDANAM, CHENNAI-600 035.

Notification issued by Commissioner of State Tax, Under TNGST Act, 2017 & TNGST Rules, 2017

[No. 3/2026, TNGST, RA5/15195929/2026, Chennai, Thursday, October 29th, 2026, Aippasi 12, Parabhava, Thiruvalluvar Aandu–2057.]

No.VI(1)516/2026.

In exercise of the powers conferred under sub-section (1) of Section 5, read with sub-section (3) of Section 5 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No. 19 of 2017), the following amendment is issued by way of an addendum to the Notification No.6/2019-TNGST dated 31.05.2019 issued by the Commissioner of State Tax, published in *Tamil Nadu Extraordinary Gazette* No. 243, Part VI—Section 1, in Notification No. VI(1)/239(a-2)/2019, dated 31.05.2019.

2) In Column (2) "Chapter XVIII", in Column (3) "Section 107(2)", in Column (5), after Serial No. (iii), the following shall be inserted as Serial No.(iv).

Sl. No.	*Chapter*	*Section*	*Subject*	*Authority to whom power is delegated*
(1)	*(2)*	*(3)*	*(4)*	*(5)*
1.	XVIII	107(2)	Calling for record of any proceeding in which an adjudicating authority has passed any decision or order under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act and examination of such records as to the legality or propriety of the said decision or order and filing appeal to the Appellate Authority constituted under sub-Section (2) of Section 107, within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order.	(iv) The Deputy Commissioner as assigned by the Joint Commissioner (ST), Territorial division in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any other Deputy Commissioner, sub-ordinate to the Joint Commissioner (ST), Territorial division.

3) In Column (2) "Chapter XVIII", in Column (3) "Section 112(3)", in Column (5), after Serial No. (ii), the following shall be inserted as Serial No.(iii).

Sl. No.	*Chapter*	*Section*	*Subject*	*Authority to whom power is delegated*
(1)	*(2)*	*(3)*	*(4)*	*(5)*
1.	XVIII	112(3)	Calling for the record of any order passed by the Appellate Authority or the Revisional Authority under Section 107 or Section 108 of Tamil Nadu Goods and Services Tax Act or under the Central Goods and Services Tax Act and examination of such records as to the legality or propriety of the said order and filing appeal to the Appellate Tribunal, within six months from the date on which the said order has been passed for determination of such points arising out of the said order.	(iii) The Joint Commissioner (ST), Territorial division in respect of any decision or order passed under the Tamil Nadu Goods and Services Tax Act or the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the Goods and Services Tax (Compensation to States) Act, by any Deputy Commissioner, sub-ordinate to the Joint Commissioner (ST), Territorial division.

4) This Notification shall be deemed to have come into force from 1st July, 2026.

Chennai-600 035,
29th October 2026.

S. NAGARAJAN,
Commisioner of State Tax.

Variation to the New Town Development Plan of the Hosur New Town Development Area

(Roc.No.1329/2026/KD(HNTDA)

No. V1(1)/517/2026.

1) In exercise of the Power conferred under sub-section (4) of the section 32 of Tamil Nadu Town & Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) and exercise of powers confirmed by the G.O.Ms.No.94, Housing and urban Development [UD 4-(1)] Department dated 12.06.2009 which has been published in the *Tamil Nadu Government Gazette* No.27, Part II—Section - 2, Page No.228, dated 15.07.2009.

2) Land use zone conversion from **Agricultural use zone into Industrial use zone** ordered in G.O (2D) No.270, Housing & Urban Development [UD4(L.U.C-1)] Department dated 15.09.2026. The following variations are made to the Hosur Development plan 2046 of approved Hosur New Town Development Authority under the said Act, G.O.Ms.No.08, Housing and urban Development [UD4-(1)] Department dated 20.01.2025 and published in the *Tamil Nadu Government Extraordinary Gazette* Notification No.32] II(2)/HOU/69(a)/2025 at Part II—Section 2, dated 22nd January 2025.

Draft Variation

In the approved Hosur Development Plan 2046 under the heading permitted Land use in various survey numbers of Hosur New Town Development Planning area in KAMANDHODDI Village Page No.318 & 319 in S.F.Nos. 1104/7 and 1105/1 the following entries should be made.

(i) Under the heading **"Industrial use"** the following S.F.Nos. 1104/7 & 1105/1 shall be added before the S.F.No.1124 of Kamandhoddi Village in the Sl.No.3(i) of Page No.318.

(ii) Under the heading **"Agricultural use"** the following in Sl. No.5 of page No.319, S.F.No.1099, 1100, 1101, 1102, 1103, 1104 (except 1104/7), 1105 (except 1105/1), 1106, 1107, 1108 shall be substituted instead of 1099 to 1108.

நிபந்தனைகள்:

i**).** உத்தேச மனையிடத்தின் மேற்குப் பகுதியில் நீர்வழிப்பாதை அமைந்துள்ளது**.** மேலும் சுற்றுச்சார்பு வரைபடத்தின்படி உத்தேச மனையிடத்தின் ஊடேயும் நீர் வழிப்பாதை அமைகின்றது**.** அந்நீர்வழி பாதையின் போக்கினை மனையின் எல்லைக்குள் மாற்றி

அமைத்து (Reroute) மற்றும் இந்நீர்வழிப்பாதையின் அமைப்பினை மனையிடத்தில் நிலைநிறுத்தி அபிவிருத்தி மேற்கொள்ளப்பட வேண்டும் நீர்நிலைகளை ஒட்டி மேற்கொள்ளப்படும் வளர்ச்சிகளுக்குத் தேவையான உரிய வழிமுறைகள் பின்பற்றப்பட வேண்டும்.

ii). உத்தேச இடத்தில் தமிழ்நாடு மாசு கட்டுப்பாட்டு வாரியம் / தமிழ்நாடு ஒருங்கிணைந்த வளர்ச்சி மற்றும் கட்டட விதிகள், 2019–ன்படி Green Category / Orange Category–ஆக வகைப்பாடு செய்யப்பட்டுள்ள தொழிற்சாலை மட்டுமே அமைக்கப்பட வேண்டும்.

iii). தமிழ்நாடு ஒருங்கிணைந்த வளர்ச்சி மற்றும் கட்டட விதிகள், 2019–க்கு உட்பட்டு வளர்ச்சிப் பணிகள் மேற்கொள்ளப்பட வேண்டும்.

Krishnagiri District, Hosur,
4th November 2026.

R. RAJAGURU,
Deputy Director,
Hosur New Town Development Authority,
District Town and Country Planning Office.

Variation to the Approved Master Plan for the Mamallapuram Local Planning Area

(Roc.No.2815/2025/MLPA(C.D-5))

No. V1(1)/518/2026.

In exercise of the power conferred under sub-section (4) of section 32 of Tamil Nadu Town & Country Planning Act 1971 (Tamil Nadu Act 35 of 1972) and in exercise of powers confirmed by the G.O.Ms No.94 Housing & Urban Development, dated 12.06.2009 which has been published in *Tamil Nadu Government Gazette* No.27, part-II—section-2, Page 228 dated: 15.07.2009,

2. Land use zone conversion from Agricultural Use Zone (Reserved forest) into Residential Use Zone ordered in G.O.(2D) No.138, Housing and Urban Development [UD4(NPM-1)] Department, dated: 13.03.2026, the following variation are made to the Master Plan of Mamallapuram local Planning Authority approved under the said act and published in the G.O.Ms.No.153 H & UD [UD4(2)] dated 20.06.2013, Notification No.28, at page No.481 of part-II—section 2 of the *Tamil Nadu Government Gazette* dated 17th July 2013.

VARIATION

In the Mamallapuram master plan under the heading permitted land use in various survey numbers of Mamallapuram Local Planning Area under heading in 113. Nemmeli Village, Page No.127 the following entries should be made.

1. Nemmeli Village, against the entry 1. Residential Use Zone the following survey number shall be added S.F.nos. 70, 72/1, 72/2, 73/1A, 73/1B, 73/2, 73/3A, 73/3B1, 73/3B2, 73/4B, 73/4C, 74/1A1, 74/1A2, 74/1C, 74/1D1, 74/1D2, 74/2A1, 74/2A2, 74/2B, 74/2C, 74/3, 74/4, 74/5, 74/6, 74/7A, 74/7B, 74/8, 76/1A, 76/1B, 76/2, 76/3, 76/4A, 76/4C, 77/3, 77/4A, 77/5A, 77/5B, 77/6A, 77/6B, 77/7A, 77/7B, 77/8B, 77/8C, 77/8D, 77/8E, 77/9A, 77/9B, 77/10A, 77/10B, 77/11A1, 77/11A2, 77/11B1, 77/11B2, 77/12, 77/13, 77/14, 77/16A, 77/16B, 77/17A, 77/17B, 77/17C, 77/17D, 77/18A, 77/18B after the S.No: 31 to 39 and 86/1A, 86/1B, 86/2A, 86/2B, 86/2C, 87/1A1, 87/1A2, 87/1A3, 87/1B1, 87/1B2, 87/1B3, 87/1B4, 87/2A, 87/3, 87/6A, 87/6B, 87/7A, 87/7B, 87/8, 92/1, 94/1 after the S.No: 79 to 85.

2. Nemmeli Village, against the entry 7. Agricultural Use Zone (Reserved Forest) the following survey number shall be substituted, S.Nos.68, 69, 71, 72 (except 72/1, 72/2), 73(except 73/1A, 73/1B, 73/2, 73/3A, 73/3B1, 73/3B2, 73/4B, 73/4C), 74 (except 74/1A1, 74/1A2, 74/1C, 74/1D1, 74/1D2, 74/2A1, 74/2A2, 74/2B, 74/2C, 74/3, 74/4, 74/5, 74/6, 74/7A, 74/7B, 74/8), 75, 76 (except 76/1A, 76/1B, 76/2, 76/3, 76/4A, 76/4C), 77 (except 77/3, 77/4A, 77/5A, 77/5B, 77/6A, 77/6B, 77/7A, 77/7B, 77/8B, 77/8C, 77/8D, 77/8E, 77/9A, 77/9B, 77/10A, 77/10B, 77/11A1, 77/11A2, 77/11B1, 77/11B2, 77/12, 77/13, 77/14, 77/16A, 77/16B, 77/17A, 77/17B, 77/17C, 77/17D, 77/18A, 77/18B), 78 instead of 68 to 78 and S.Nos.86 (except 86/1A, 86/1B, 86/2A, 86/2B, 86/2C), 87 (except 87/1A1, 87/1A2, 87/1A3, 87/1B1, 87/1B2, 87/1B3, 87/1B4, 87/2A, 87/3, 87/6A, 87/6B, 87/7A, 87/7B, 87/8), 88 to 91, 92 (except 92/1), 93, 94 (except 94/1) instead of 86 to 94.

Chengalpattu,
5th November 2026.

G. KRISHNA KUMAR,
Assistant Director/Member Secretary ,
Mamallapuram Local Planning Authority,
District Town and Country Planning.

Variation to the Approved Coimbatore Master Plan for the Local Planning Area

(Roc.No.445/2026/COD3)

No. V1(1)/519/2026.

In Exercise of power conferred under sub-section (4) of the Section 32 of Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) and exercise of powers confirmed by the G.O.Ms.No.94 Housing and Urban

Development (4-1) Department dated 12.06.2009 which has been published in *Tamil Nadu Government Gazette* No: 27 Part II—Section 2 dated: 15.07.2009.

2. Land use zone conversion from Agriculture land use zone into Residential land zone ordered in G.O.(2D) No.259, Housing and Urban Development [UD4(CLU-1)] Department Dated: 09.09.2026 subject to conditions the following variation are made to the approved Master Plan of Coimbatore Local Planning Area under the said act and published in the G.O.Ms.No.103 Housing and Urban Development [UD4(2)] dated. 04.07.2025 notification No II(2)/HOU/582(m)/2025 of Part-II—Section-2 of the *Tamil Nadu Government (Extraordinary) Gazette* No.343, dated 07.07.2025.

VARIATION

In the Approved Coimbatore Master Plan, under the heading permitted land use in various survey numbers of Coimbatore Local Planning Area, under heading in Page No: 435 to 437 the Coimbatore District, Sulur Taluk, Peedampalli Panchayat/Village, S.F.No: 387/2 the following entries should be made.

Under the heading "Residential land use" the expression S.F.No: 387/2 shall be added

Under the heading "Agriculture land use" the expression S.F.No: 387/2 shall be deleted in the expression S.F.No: 387pt and the expression S.F.No: 387pt (Except S.F.No.387/2) shall be substituted.

Coimbatore,
4th November 2026.

V.B. PAVITHRA,
Member Secretary/ Joint Director (FAC),
Coimbatore Local Planning Authority.

Variation to the Approved Coimbatore Master Plan for the Local Planning Area

(Roc.No.2413/2026/CD-3))

No. V1(1)/520/2026.

1. In exercise of the powers conferred under sub-section (4) of the section 32 of Tamil Nadu Town & Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) and in exercise of powers confirmed by the G.O.Ms No.94 Housing and Urban Development, (4-1) Department dated 12.06.2009 which has been published in *Tamil Nadu Government Gazette* No.27, Part II—Section 2, dated:15.07.2009.

2. Land use zone conversion from Agricultural use zone into Residential Use Zone ordered in G.O.(2D) No.303, Housing and Urban Development [UD4(1)] Department, dated :09.10.2026, subject to conditions the following variation are made to the approved Master Plan of Coimbatore Local Planning Area under the said act and published in the G.O.Ms.No. 103, Housing and Urban Development [UD4(2)] dated 04.07.2025, notification No. II(2)/HOU/582(m)/2025 at Part-II—Section-2 of the *Tamil Nadu Government Gazette* dated 07.07.2025.

VARIATION

In the said Approved Coimbatore Master Plan, under the heading permitted land use in various survey numbers of Coimbatore Local Planning Area, under heading in Page No.226 The Coimbatore District - Madukkarai Taluk – Chettipalayam Town Panchayat & Village the following entries should be made.

(i) Under the heading “1. Residential use” the expression SF Nos. 5/1A, 6/1, 7/1, 8/1 shall be added. Before the entry 20.

(ii) Under the heading “6. Agricultural use” the expression SF No: 5pt, 6, 7, 8 Shall deleted and the expression SF.No. 5pt (Except 5/1A), 6pt(Except 6/1, 7pt(Except 7/1), 8pt(Except 8/1) shall be substituted.

நிபந்தனை:–

உத்தேச மனையிடத்தின் (முழுமைத்திட்டத்தின்படி) தென்புறத்தில் உத்தேசிக்கப்பட்டுள்ள திட்ட சாலைக்கான நிலத்தினை மனையிடத்தில் நிலை நிறுத்தி அபிவிருத்தி செய்யப்பட வேண்டும்.

Coimbatore,
6th November 2026.

S. S. BARATH,
Member Secretary/ Joint Director (FAC),
Coimbatore Local Planning Authority.

Variation to the Approved Second Master Plan for Chennai Metropolitan Area 2026 of Chennai Metropolitan Development Authority for Chennai Metropolitan Area

Nochimedu Village, Thiruvallur District

(Letter.No.R1/0033/2025-1)

No. V1(1)/521/2026.

In exercise of the powers delegated by the Government of Tamil Nadu in G.O.Ms. No.419, Housing and Urban Development Department dated 1st June 1984 under Section 91 (1) of the Tamil Nadu Town and Country Planning Act, 1971 the Member-Secretary, Chennai Metropolitan Development Authority hereby makes the following variation under Sub-section (4) of Section 32 of the Tamil Nadu Town and Country Planning Act, 1971 (Tamil Nadu Act 35 of 1972) to the Second Master Plan for Chennai Metropolitan Area 2026, approved in G.O.(Ms) No.190 Housing & Urban Development (UD I) Department dated 02.09.2008 and published as per G.O.(Ms) No.191 Housing & Urban Development (UD I) Department dated 02.09.2008, as Housing and Urban Development Department Notification in No.266 Part II Section 2 of the *Tamil Nadu Government Gazette* dated the 2nd September 2008.

VARIATION

In the said Second Master Plan land use map for the Nochimedu Village the following expression shall be added: -

"Map P.P.D. / M.P II (V) No. 94/2026

to be read with Map No: MP-II/CMA (VP) 156/2008"

EXPLANATORY NOTE

(This is not part of variation. It intends to bring out the purport)

Survey Nos. 113/1A1 & 113/1B1A1 (Old Survey Nos. 113/1A, 113/1B1A), 114/3A1 and 114/3A2, Nochimedu Village, Poonamallee Taluk, Thiruvallur District, Poonamallee Panchayat Union limit classified as **"Non-Urban Use Zone"** is now reclassified as **"Residential Use Zone"** subject to the condition that public access to the surrounding vacant lands to be ensured while development at the site under reference.

Chennai-600 008,
6th November 2026.

A.R. RAHUL NADH,
Member Secretary,
Chennai Metropolitan Development Authority.

JUDICIAL NOTIFICATION

Destruction of old case records in the Metropolitan Magistrate Courts, George Town, Chennai - Ripe Cases - Rule of the Criminal Rules of Practice

(Dis.No.3826/2026)

No. VI(1)/522/2026.

Notice is hereby given that all the case records and all the documents filed in the cases enumerated below will unless previously claimed be destroyed at the expiry of one month from the date of publication of this notification.

The parties who have filed any documents in these cases should apply to the Chief Clerk of this Court for the return of documents, account books, etc., within a month from the date of publication of this notification in the *Tamil Nadu* G*overnment Gazette* failing which the documents will be destroyed along with the cases records.

Sl. No.	*Nature of Cases*	*Year*	*Particulars*
1.	CC Cases	2000, 2002 to 2005	Part II- CC Case records in warrant and summons Cases in the Police report and u/s. 138 Cases which were withdrawn, dismissed U/s. 256 of Cr.P.C and proceeding stopped under section 258 Cr.P.C
		2006 and 2007	Part II u/s. 138 Cases which were withdrawn, dismissed.
2.	Petty Cases	2014,2015,2017,	Entire Records in all Petty Cases.
3.	STC Cases	2021 to 2024	Entire Records in all Petty Cases.

The lists containing the case numbers of the above mentioned cases are available in this Court and the same can be verified by the concerned within a month from the date of publication of this Notification in the *Tamil Nadu Government Gazette.*

The Case Number wise lists in respect of the above mentioned **7,802** cases are submitted herewith for kind perusal.

Chennai-600 001,
22nd October 2026.

C. SUNDARAPANDIAN,
III Metropolitan Magistrate/
III Judicial Magistrate.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU