

Circular No/12/2026
IW1/15888551/2026

Office of the
Commissioner of Commercial Taxes,
Nandanam, Chennai-35.

Date: 14-10-2026

Present: Thiru. S. Nagarajan, I.A.S.,
Commissioner of Commercial Taxes

Sub:	Commercial Taxes Department - Intelligence wing - Operation of Roving Squads - Governing Framework - Procedures to be followed - Instructions issued - Reg.
Ref:	1. Additional Chief Secretary / Commissioner of Commercial Taxes, Chennai, Circular No.9/2019 (Q1/17253/2019) dated 24.05.2019. 2. Additional Chief Secretary / Commissioner of Commercial Taxes, Chennai, Circular No.10/2019 (Q1/17253/2019) dated 31.05.2019.

In the Circular No.9/2019 read in the reference 1st cited, Intelligence wing was re-structured with effect from 01.06.2019, to have only one permanent Roving squad in each Intelligence Division and to utilize the surplus officers and staff to constitute the Data cell, Survey cell, Adjudicating cell and Collection cell in each Intelligence Division.

2. In the Circular No.10/2019 read in reference 2nd cited, the protocol in respect of the functions of Intelligence wing has been issued by the Commissioner of Commercial Taxes under the powers vested by Section 5(1) of the TNGST Act, 2017 with effect from 01.06.2019.

3. In the 57th GST Council meeting held on 08.10.2026, the reforms in e-waybill based interception and verification of goods and conveyances in transit has been discussed in detail. It has been decided *that a conveyance should only be intercepted based on specific intelligence, on the authorisation of an officer not below the rank of Joint Commissioner, who has reasons to believe, which have to be recorded in writing, that the goods in the said conveyance are being transported in contravention of the GST Act, 2017 or the rules made thereunder.*

4. It may be seen that this arrangement is in the same spirit as Circular No.10/2019 cited in the reference 2nd above. The relevant GST Act / Rule amendments based on the GST Council resolutions are expected in due course.

5. Hence, in consonance with the Circular No.9/2019 and 10/2019, as well as the resolution of the Goods and Services Tax Council, it has been decided to dispense with the existing system of Roving squad, to move towards a system of intelligence-based intercepts.

6. The Roving squads are hereby renamed as Flying Squads, to make the intention clear that they shall not be 'roving' to intercept at will, but shall move and intercept based on specific intelligence input and authorization only.

7. The Flying Squads shall remain stationary at the office of the Joint Commissioner (Intelligence) and shall be instructed by the Joint Commissioner (Intelligence) to move and intercept, based on specific intelligence input to be recorded in writing in any electronic time-stamped format such as e-office.

8. The above instructions shall be followed by all Joint Commissioners (Intelligence) scrupulously. Any deviation, in this regard will be viewed seriously. The compliance of this Circular instructions shall be monitored by the Additional Commissioner (Intelligence).

9. This Circular comes into force with immediate effect.

Sd/-S.NAGARAJAN
COMMISSIONER OF COMMERCIAL TAXES

To:

All Joint Commissioners (ST) (Intelligence)

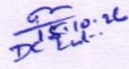
Copy to:

1. All Additional Commissioners (ST), O/o the Commissioner of Commercial Taxes, Nandanam, Chennai-35.
2. Director / Additional Commissioner, Commercial Taxes Staff Training Institute, Chennai-35.
3. The Additional Commissioner (Systems), Office of the Office of the Commissioner of Commercial Taxes, Chennai-35. (for uploading in Internet and Intranet)
4. The Joint Commissioner (Admin.), O/o the Commissioner of Commercial Taxes, Nandanam, Chennai-35.

5. All Joint Commissioners, Deputy Commissioners and Assistant Commissioners, O/o the Commissioner of Commercial Taxes, Nandanam, Chennai-35.
6. All Joint Commissioners (ST) (Territorial) including Large Tax Payers Unit
7. All the Deputy Commissioners (ST) (Intelligence)
8. All Administrative Officers, O/o the Commissioner of Commercial Taxes, Nandanam, Chennai-35.
9. The Superintendents of P and M sections, O/o the Commissioner of Commercial Taxes, Nandanam, Chennai-35.
10. Stock file / Spare-2

//Forwarded by Order//


Additional Commissioner (Intelligence)


15/10/2026