



Blog 94: Authorities for Review, Revision, and Appeal of Orders Passed by Common Adjudicating Authority in DGGI Cases

Background

1. With the increasing number of Show Cause Notices (“SCN”) issued by the Directorate General of GST Intelligence (“DGGI”), Central Board of Indirect Taxes and Customs (“CBIC”) designated various Joint/Additional Commissioners of Central Tax as **Common Adjudicating Authority (“CAA”)** to adjudicate such SCNs. This jurisdictional appointment was initially notified through Notification No. 02/2022- Central Tax dated 11.03.2022 and was later enlarged by Notification No. 27/2024 dated 25.11.2024.
2. Said Joint/Additional Commissioners of Central Tax have, inter-alia, been vested with the jurisdiction to pass orders even in cases where a SCN is issued to multiple noticees having different PANs (hereinafter referred to as “**Consolidated SCN**”).
3. It is to be noted that CAAs falling under 23 (twenty-three) Executive Commissionerate have been given the powers, inter-alia, to adjudicate the consolidated SCN issued by DGGI. As per Zonal jurisdictions, said CAAs are mapped with 21 (twenty-one) Zones.
4. The details of said Commissionerates, duly mapped with concerned Central Tax Zones, are tabulated hereinbelow:



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Serial No.	Zone	Commissionerate
	Principal Commissioner / Chief Commissioner of Central Tax	Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax
1.	Principal Commissioner Ahmedabad	Principal Commissioner Ahmedabad South
2.	Principal Commissioner Bengaluru	Principal Commissioner Bengaluru East
3.	Chief Commissioner Bhopal	Principal Commissioner Bhopal
4.	Chief Commissioner Bhubaneswar	Principal Commissioner Bhubaneswar
5.	Chief Commissioner Chandigarh	Principal Commissioner Chandigarh
6.	Principal Commissioner Chennai	Chief Commissioner Chennai South
7.	Principal Commissioner Delhi	Chief Commissioner Delhi North
8.	Chief Commissioner Guwahati	Principal Commissioner Guwahati
9.	Chief Commissioner Hyderabad	Commissioner Rangareddy

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10.	Chief Commissioner Jaipur	Principal Commissioner Jaipur
11.	Principal Commissioner Kolkata	Chief Commissioner Kolkata North
12.	Principal Commissioner Lucknow	Chief Commissioner Lucknow
13.	Chief Commissioner Meerut	Principal Commissioner Meerut
14.	Principal Commissioner Mumbai	Chief Commissioner Palghar
		Commissioner Thane
15.	Chief Commissioner Nagpur	Commissioner Nagpur-II
16.	Chief Commissioner Panchkula	Commissioner Faridabad
17.	Chief Commissioner Pune	Commissioner Pune-II
18.	Chief Commissioner Ranchi	Principal Commissioner Ranchi
19.	Chief Commissioner Thiruvananthapuram	Commissioner Thiruvananthapuram
20.	Chief Commissioner Vadodara	Principal Commissioner Vadodara-I
21.	Chief Commissioner Visakhapatnam (Amaravathi)	Principal Commissioner Visakhapatnam

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Key Clarifications Issued by CBIC

5. CBIC has now clarified on the **review, revisional and appellate authority** in cases where the order is passes by such CAAs (including the cases where order is passed on consolidated SCN). The following clarifications have been issued:

➤ **Reviewing Authority – Section 107 of CGST Act, 2017**

6. **Principal Commissioner or Commissioner of Central Tax** under whom the CAA (Joint/Additional Commissioner) is posted shall act as the reviewing authority. This ensures that the O-I-Os passed by CAAs are subjected to review by their immediate supervisory authority.

➤ **Revisional Authority – Section 108 of CGST Act, 2017**

7. Principal Commissioner or Commissioner of Central Tax under whose control the CAA functions shall be the revisional authority. This is in line with Notification No. 05/2020-Central Tax, which confers revisional powers on Commissioners for orders passed by subordinate Additional or Joint Commissioners.

➤ **Appellate Authority – Section 107 of CGST Act, 2017**

8. Appeals against O-I-Os passed by the CAA shall lie before the Commissioner (Appeals) who corresponds to **the territorial jurisdiction of the Principal/Commissioner** of Central Tax under whom the CAA is posted.



➤ **Departmental Representation**

9. Principal Commissioner or Commissioner of Central Tax, under whom the CAA is posted, will be responsible for representing the department in any appeal proceedings. They may designate any subordinate officer for this purpose, ensuring timely and proper representation in appellate forums.

➤ **Consultation with DGGI**

10. Before initiating review or revision of an O-I-O, the concerned reviewing or revisional authority may seek inputs or comments from the DGGI formation that had issued the original show cause notice. This ensures factual consistency and procedural fairness.

Effect

11. The clarification given by CBIC has far reaching ramifications in cases of consolidated SCNs. For example, if the multiple Noticees in consolidated SCN are located in different Zones, to say, in Ahmedabad, Bengaluru, Bhopal and Bhubaneswar; and the Noticee having highest demand is located in Ahmedabad Zone, then:

11.1 O-I-O on such consolidated SCN would be passed by Joint / Additional Commissioner of Central Tax under the jurisdiction of “Principal Commissioner Ahmedabad South”.

11.2 It has now been clarified by CBIC that appeal against such O-I-O would be filed before jurisdictional appellate



authority which in such case would be “Commissioner (Appeals), Ahmedabad”.

11.3 Likewise, review / revisional powers are also clarified to be exercised by “Principal Commissioner / Commissioner, Ahmedabad South”.

11.4 Resultantly, the Noticees located in the Bengaluru Zone, Bhopal Zone and Bhubaneswar Zone have also to file appeals before Principal Commissioner Ahmedabad South.

12. Further, there is no clarity, as of now, whether appeals before GSTAT in such cases would be filed before GSTAT having jurisdiction over Ahmedabad Zone, or taxpayer would have option to file appeal before their own jurisdictional GSTAT as well. Similar confusion may also arise for filing appeals / writ petitions before High Courts.

Our Remarks

13. The manner of adjudication of consolidated SCN as also further proceedings in respect thereof is not taxpayer friendly and needs to be streamlined qua respective jurisdiction of the Noticees who are party in such consolidated SCN.

14. Lack of clarity would pose great difficulty in concurrence of proceedings before higher litigation / judicial fora where it may become not feasible for few of the Noticees to participate in proceedings due to distance and jurisdictional issues.



15. Even otherwise, it may be noted that there are 21 Central Tax Zones PAN India, and 23 CAAs falling in said 21 Central Tax Zones have been given the powers to adjudicate upon SCNs issued by DGGI.

On perusal of such mapping, it has been observed that in few cases, a particular Zone covers Central Tax Commissionerates falling in the different States but only one CAA have been appointed.

16. Therefore, said appointment is expected to be streamlined in near future to avoid any jurisdictional dispute in cases other than of consolidated SCN.
17. Our recommendation as to appointment / designation of additional CAAs is tabulated hereinbelow:

Serial No.	Zone		Commissionerate	
	Principal Commissioner / Chief Commissioner of Central Tax	Chief Commissioner of	Jurisdiction of Principal Chief Commissioner / Chief Commissioner of	Central Tax
1.	Chief Commissioner Raipur		Principal Commissioner	Raipur
2.	Chief Commissioner Jammu		Commissioner	Jammu
3.	Chief Commissioner Dehradun		Commissioner	Dehradun



4.	Chief Commissioner Patna	Either of <ul style="list-style-type: none">• Principal Commissioner Patna-I, Or• Commissioner Patna-II
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Relevant Provisions

- **Section 107** – CGST Act, 2017
- **Section 108** – CGST Act, 2017
- **Notification No. 02/2017** – Central Tax dated 19th June, 2017;
Notification No. 14/2017 – Central Tax dated 1st July, 2017;
Notification No. 02/2022 – Central Tax dated 11th March, 2022;
Notification No. 01/2023 – Central Tax dated 4th January, 2023
Notification No. 27/2024 – Central Tax dated 25th November, 2024
- **Circular No. 3/3/2017** – GST dated 5th July, 2017;
Circular No. 31/05/2018 – GST dated 9th February, 2018;
Circular No. 169/01/2022 – GST dated 12th March, 2022;
Circular No. 239/33/2024 – GST dated 4th December, 2024
Circular No. 250/07/2025 – GST dated 24th June 2025



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