



**Bhartiya Vitta Salahkar Samiti**



**BHARTIYA VITTA SALAHKAR SAMITI**

**Registration No. 34746/1999**

**Regd. Office: D-28, South Extension, Part-1, New Delhi- 110049**

**<https://bvssonline.org/> Email: [bvssonline@gmail.com](mailto:bvssonline@gmail.com) Mobile: 98100 83416 and 98105 08866**

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**September 01, 2025**

To

The Chairman  
Central Board of Indirect Taxes & Customs  
Ministry of Finance, Department of Revenue  
Government of India, North Block, New Delhi.  
Email: [chmn-cbic@gov.in](mailto:chmn-cbic@gov.in)

Respected Sir/ Madam,

**Subject: - Authorities for passing Orders on Show Cause Notices issued by Officers of DGGL.**

**Reference:**

- **Notification No. 02/2017** – Central Tax dated 19<sup>th</sup> June, 2017.
- **Notification No. 02/2022** – Central Tax dated 11<sup>th</sup> March, 2022.
- **Notification No. 27/2024** – Central Tax dated 25<sup>th</sup> November, 2024.
- **Circular No. 31/05/2018** – GST dated 9<sup>th</sup> February, 2018.
- **Circular No. 169/01/2022** – GST dated 12<sup>th</sup> March, 2022.
- **Circular No. 239/33/2024** – GST dated 4<sup>th</sup> December, 2024.
- **Circular No. 250/07/2025** – GST dated 24<sup>th</sup> June, 2025.

1. Bhartiya Vitta Salahkar Samiti ('BVSS', in short) having its registered office at D-28, South Extension, Part-1, New Delhi – 110049 is a leading think tank of Indian finance professionals. The team at BVSS comprises of Chartered Accountants, Company Secretary, Cost and Management Accountants, Tax Advocates, Bankers, Educationists, Finance consultants, Brokers, CxO's & Board of Directors of large corporations.
2. BVSS has been carrying out Research and Analysis in the important areas and is actively bringing the issues to the knowledge of competent authorities for necessary action.



## **An overview of the Jurisdictions under Central Tax administration**

3. Considering the context in which present representation is made, it becomes apposite to take a note of the Central Tax administration under Central Goods and Services Act, 2017 (hereinafter referred to as “CGST Act, 2017”).
4. Central Government in exercise of the powers conferred under Section 3 of the CGST Act, 2017, vide Notification No. 02/2017 dated 19.06.2017, has notified twenty-one (21) Central Tax zones which are headed by Principal Chief Commissioner or Chief Commissioner of Central Tax. Table I of the said notification provides that said twenty-one (21) Principal Chief Commissioner or Chief Commissioner of Central Tax have territorial jurisdiction over:
  - 4.1. One hundred and seven (107) executive commissionerate’s which are headed by Principal Commissioner or Commissioner of Central Tax who function, inter-alia, as Adjudicating Authority or Reviewing Authority or Revisional Authority under various provisions of CGST Act, 2017, and
  - 4.2. Forty-nine (49) appellate authorities which have Commissioner (Appeal) or Additional Commissioner (Appeal) or Joint Commissioner (Appeal) of Central Tax to function under Section 107 of the CGST Act, 2017, and
  - 4.3. Forty-eight (48) audit authorities headed by Commissioner (Audit) who function under Section 65 of the CGST Act, 2017.
5. The territorial jurisdiction of above-mentioned 107 executive commissionerate is given in Table II of said Notification No. 02/2017 (*supra*). Table III of said notification reckons that above-mentioned 49 appellate authorities are vested with the territorial jurisdiction of the 107 executive commissionerate. Meaning thereby, orders passed by officers under 107 executive commissionerate are appealable before appellate authority who is vested with the territorial jurisdiction of said commissionerate.
6. For example, if a taxpayer is located in an area having postal pin code 110001, then in terms of Serial No. 30 of the Table II of Notification No. 02/2017 (*Supra*), Principal Commissioner Delhi South has territorial jurisdiction over him. Therefore, the orders passed by Principal Commissioner Delhi South or central tax officers subordinate to him are appealable, in terms of Serial No. 14 of the Table III of Notification No. 02/2017 (*Supra*), before Delhi II appellate Commissionerate as said appellate authority has been vested with the territorial jurisdiction of Delhi South Commissionerate. Alternatively, reference can also be made to Serial No. 7 of the Table I of the Notification No. 02/2017 (*Supra*). For the sake of immediate reference,



an extract of Table I, II and III of the Notification No. 02/2017 (*supra*) is reproduced hereinbelow:

**Table I**

*Jurisdiction of Principal Chief Commissioner or Chief Commissioner of Central tax in terms of Principal Commissioner/ Commissioners of Central Tax, Commissioners of Central Tax (Appeals), Additional Commissioner or Joint Commissioner of Central Tax (Appeals) and Commissioner of Central Tax (Audit)*

<i>Sl. No.</i>	<i>Principal Chief Commissioner / Chief Commissioner of Central Tax</i>	<i>Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner or Commissioner of Central Tax</i>	<i>Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner of Central Tax (Appeals) and Additional Commissioner or Joint Commissioner (Appeals)</i>	<i>Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>	<i>....</i>
7.	<i>Principal Chief Commissioner (Delhi)</i>	<i>7.3.1 Principal Commissioner Delhi North</i>	<i>7.4.1 Commissioner (Appeals I) Delhi and Additional Commissioner or Joint Commissioner (Appeals I) Delhi</i>	<i>7.5.1 Commissioner (Audit I) Delhi</i>
		<i>7.3.2 Commissioner Delhi East</i>		
		<i>7.3.3 Principal Commissioner Delhi South</i>	<i>7.4.2 Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi</i>	<i>7.5.2 Commissioner (Audit II) Delhi</i>
		<i>7.3.4 Commissioner Delhi West</i>		


**Table II**

*Territorial Jurisdiction of Principal Commissioner/Commissioner of Central Tax*

<i>Sl. No.</i>	<i>Principal Commissioner / Commissioner of Central Tax</i>	<i>Territorial Jurisdiction</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
30.	<i>Delhi South</i>	<i>Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, New Delhi, South Delhi, South East Delhi and South West Delhi in the Union Territory of Delhi.</i> <i>110001, 110004, 110010, 110011, 110012, 110016, 110017, 110020, 110021, 110022, 110023, 110028, 110029, 110030, 110037, 110038, 110043, 110045, 110046, 110047, 110048, 110050, 110057, 110061, 110062, 110066, 110067, 110068, 110069, 110070, 110071, 110072, 110073, 110074, 110075, 110076, 110077, 110078, 110079, 110080, 110097</i>

**Table III**

*Jurisdiction of Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)*

<i>Sl. No.</i>	<i>Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)</i>	<i>Jurisdiction in terms of Principal Commissioner or Commissioner of Central tax</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
14.	<i>Delhi II</i>	<i>Delhi South, Delhi West</i>

.....”

[Emphasis Supplied]



## Adjudication of Show Cause Notices issued by officers of DGGSTI: Notification by Central Government

7. BVSS wishes to bring to the kind attention of your good-self that with the increasing number of Show Cause Notices (hereinafter referred to as “SCN”) issued by the Officers of Directorate General of GST Intelligence (hereinafter referred to as “DGGI”), Central Government notified that Additional Commissioners or Joint Commissioners of Central Tax, sub-ordinate to the Principal Commissioners or Commissioners of Central Tax, are vested with powers to pass an order or decision in respect of SCNs issued by the officers of DGGI.
8. A list of all such Principal Commissioner or Commissioner of Central Tax was initially notified by Central Government by way of inserting Table V in the Notification No. 02/2017-Central Tax (*supra*) vide Notification No. 02/2022- Central Tax dated 11.03.2022. Later, said Table V has been substituted vide Notification No. 27/2024 dated 25.11.2024.
9. The table given below gives details of all such Principal Commissioner or Commissioner of Central Tax along with the details of Principal Chief Commissioner or Chief Commissioner of Central Tax who exercise territorial jurisdiction over them:

Serial No.	Zone	Serial No.	Commissionerate
	Principal Chief Commissioner / Chief Commissioner of Central Tax		Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax
(1)	(2)	(3)	(4)
1.	Principal Chief Commissioner Ahmedabad	1.	Principal Commissioner Ahmedabad South
2.	Principal Chief Commissioner Bengaluru	2.	Principal Commissioner Bengaluru East
3.	Chief Commissioner Bhopal	3.	Principal Commissioner Bhopal
4.	Chief Commissioner Bhubaneswar	4.	Principal Commissioner Bhubaneswar
5.	Chief Commissioner Chandigarh	5.	Principal Commissioner Chandigarh
6.	Principal Chief Commissioner Chennai	6.	Commissioner Chennai South



Serial No.	Zone	Serial No.	Commissionerate
	Principal Chief Commissioner / Chief Commissioner of Central Tax		Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax
(1)	(2)	(3)	(4)
7.	Principal Chief Commissioner Delhi	7.	Principal Commissioner Delhi North
		8.	Principal Commissioner Delhi West
8.	Chief Commissioner Guwahati	9.	Principal Commissioner Guwahati
9.	Chief Commissioner Hyderabad	10.	Commissioner Rangareddy
10.	Chief Commissioner Jaipur	11.	Principal Commissioner Jaipur
11.	Principal Chief Commissioner Kolkata	12.	Principal Commissioner Kolkata North
12.	Principal Chief Commissioner Lucknow	13.	Principal Commissioner Lucknow
13.	Chief Commissioner Meerut	14.	Principal Commissioner Meerut
14.	Principal Chief Commissioner Mumbai	15.	Commissioner Palghar
		16.	Commissioner Thane
15.	Chief Commissioner Nagpur	17.	Commissioner Nagpur-II
16.	Chief Commissioner Panchkula	18.	Commissioner Faridabad
17.	Chief Commissioner Pune	19.	Commissioner Pune-II
18.	Chief Commissioner Ranchi	20.	Principal Commissioner Ranchi
19.	Chief Commissioner Thiruvananthapuram	21.	Commissioner Thiruvananthapuram
20.	Chief Commissioner Vadodara	22.	Principal Commissioner Surat
21.	Chief Commissioner Visakhapatnam (Amaravathi)	23.	Principal Commissioner Visakhapatnam



[A copy of the Notification No. 02/2022 - Central Tax dated 11.03.2022 and Notification No. 27/2024 – Central Tax dated 25.11.2024 is enclosed herewith as **Annexure 1 and 2**, respectively, to this representation.]

10. Notably, 23 out of 107 Principal Commissioner or Commissioner of Central Tax have been notified by the Central Government, and Additional Commissioner or Joint Commissioner of Central Tax sub-ordinate to them have been vested with powers to pass order or decisions on SCNs issued by officers of DGGI. It may further be noted that said 23 Commissionerates fall in 21 zonal jurisdictions headed by Principal Chief Commissioner or Chief Commissioner of Central Tax.

**Adjudication of SCNs issued by officers of DGGSTI: Circulars issued under Section 2(91) of CGST Act, 2017 by Commissioner posted in the Board**

11. Learned Commissioner posted in the Central Board of Indirect Tax and Customs (hereinafter referred to as “CBIC”), in exercise of powers conferred under Section 2(91) of the CGST Act, 2017, have issued various Circulars providing for functionary jurisdiction on SCNs issued by officers posted in DGGI.
12. While clarifying the functional jurisdiction, it has been highlighted that the officers in DGGI issues either:
- 12.1. a singular SCN (i.e., case pertain to jurisdiction of one executive commissionerate of Central Tax), or
  - 12.2. a consolidated SCN to multiple noticees having different PAN (i.e., case pertain to jurisdiction of multiple executive commissionerate of Central Tax), or
  - 12.3. a consolidated SCN to multiple noticees having same PAN (i.e., case pertain to jurisdiction of multiple executive commissionerate of Central Tax), or
  - 12.4. multiple SCN on the same issue to multiple noticee having same PAN (i.e., case pertain to jurisdiction of multiple executive commissionerate of Central Tax).
13. **Our representation is pertaining to adjudication of Consolidated SCN issued, to multiple Noticees having different PAN, by the officers of DGGI (i.e., type of SCN mentioned in para 12.2 above).**
14. It has been provided that all noticees having different PAN, who are made party in a SCN issued by DGGI, are answerable to Additional Commissioner or Joint Commissioner of Central Tax having charge of DGGI cases, subordinate to Principal Commissioner or Commissioner of Central Tax having territorial jurisdiction over



location of principal place of business of the noticee having highest amount of demand of tax.

15. Relevant extract of Circular No. 169/01/2022-GST dated 12.03.2022, as amended vide Circular No. 239/33/2024-GST dated 04.12.2024, is reproduced hereinbelow for the sake of immediate reference:

*“6. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as “DGGI”) shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central tax officer of the executive commissionerate in whose jurisdiction the notice is registered **when such case pertain to jurisdiction of one executive Commissionerate of Central Tax only.***

*7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where,*

- i) **a show cause notice** is issued to multiple noticees, either having the **same or different PANs**; or*
- ii) **multiple show cause notices** are issued on the **same issue** to multiple noticees having the **same PAN**,*

*and the principal place of business of such noticees fall under the jurisdiction of **multiple Central Tax Commissionerates**. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction through amendment in the Notification No. 02/2017 dated 19th June, 2017 vide Notification No. 02/2022-Central Tax dated 11th March, 2022, as further amended vide Notification No. 27/2024-Central Tax dated 25th November, 2024. Such show cause notices may be adjudicated, irrespective of the amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide the above mentioned notifications. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more Additional Commissioners/ Joint Commissioners posted in their Commissionerates. **Where the location of principal place of business of the noticee, having the highest***



*amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone/Commissionerate mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone/Commissionerate. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.*

[Emphasis and Underlining Supplied]

16. It may further be noted that learned Commissioner posted in the Board has also clarified that in cases where a SCN has been issued to multiple noticees having same or different PANs, then if any SCN is issued subsequently on same issue to some other notice(s) having PAN different from PAN already covered by earlier SCN, then such subsequent SCN may be adjudicated by an officer who can be different than officer who adjudicated / is adjudicating the SCN issued earlier.
17. To quote the relevant para from Circular No. 239/33/2024 – GST dated 04.12.2024:
- “7.1.1 It is further clarified that in cases where a show cause notice has been issued to multiple noticees, either having same or different PANs, and the said show cause notice is required to be adjudicated by a common adjudicating authority as per the highest amount of demand of tax in accordance with the criteria mentioned in para 7.1 above, then if any show cause notice(s) is issued subsequently on the same issue to some other notice(s) having PAN(s) different from the PANs of the noticees included in the earlier show cause notice, the said later show cause notices is to be adjudicated,*
- i. by the jurisdictional adjudicating authority of the notice, if there is only one notice (GSTIN) involved in the said later show cause notice; or*
  - ii. by the common adjudicating authority in accordance with the criteria mentioned in para 7.1 above as applicable independently based on the highest amount of tax demand in the said later show cause notice, if there are multiple noticees (GSTINs) involved in the said later show cause notice having principal place of business under the jurisdiction of multiple Central Tax Commissionerates.”*

[Emphasis Supplied]



[A copy of Circular No. 169/01/2022 – GST dated 12.03.2022 and Circular No. 239/33/2024 – GST dated 04.12.2024 is enclosed herewith as **Annexure 3 & 4**, respectively to this representation.]

18. Prima-facie, the clarification given at para 7.1.1 of the Circular appears to be applicable on cases mentioned in para 7.1 (i) of the Circular (i.e., cases mentioned at para 12.2 and 12.3 of the present representation) i.e., a show cause notice is issued to multiple noticees, either having the same or different PANs.
19. It may further be noted that learned Commissioner posted in the Board vide Circular No. 250/07/2025 – GST dated 24.06.2025 has further clarified that:
  - i. Principal Commissioner or Commissioner of Central Tax under whom Additional Commissioner or Joint Commissioner of Central tax who passed decision or order on SCN issued by officers of DGGSTI is posted, shall act as the **Reviewing Authority** under Section 107(2) or **Revisonal Authority** under Section 108 of the CGST Act, 2017 in respect of order so passed.
  - ii. Commissioner (Appeals) corresponding to said Principal Commissioner or Commissioner of Central Tax shall act as **Appellate Authority** under Section 107 of the CGST Act, 2017.

[A copy of the Circular No. 250/07/2025-GST dated 24.06.2025 is enclosed herewith as **Annexure 5** to this representation.]

## The Issue

20. There are two issues arising from above Notifications issued by Central Government and Clarification issued by Commissioner (GST) posted in the Board:
  - 20.1 Firstly, it appears to be an issue of great administrative and jurisdictional chaos where an earlier SCN issued by DGGI to multiple noticees having different PANs is made answerable to the Additional Commissioner or Joint Commissioner of Central Tax having charge of DGGI cases determined on the basis of territorial jurisdiction over the noticee having highest amount of demand of tax, but the subsequent SCN issued on same issue to noticees, other than the ones already covered by notice issued earlier, is made answerable to a different adjudication authority determined independently on the basis of territorial jurisdiction over the noticee having highest amount of demand of tax in the subsequent SCN.



For example, an officer of DGGI investigates an issue of bogus input tax credit and issues a SCN to 150 Noticees having different PANs falling in the territorial jurisdiction of multiple executive Commissionerates. Presuming that the principal place of business of the noticee having highest amount of demand of tax, amongst said 150 noticees, falls in the territorial jurisdiction of 'Delhi South' Commissionerate, then said SCN has been made answerable by all of 150 noticees to the Additional Commissioner or Joint Commissioner of Central Tax having charge of DGGI cases, subordinate to the Principal Commissioner or Commissioner of Central Tax, Delhi West Commissionerate.

Now, if the officers of DGGI identifies 25 more noticees who are the part of same bogus ITC investigation and issues subsequent SCN to said newly identified 25 noticees, then in terms of the clarification given vide para 7.1.1, clause (ii) of the Circular (*supra*), said subsequent SCN would be answerable before **any other** Additional Commissioner or Joint Commissioner of Central Tax having charge of DGGI cases, subordinate to the Principal Commissioner or Commissioner of Central Tax in whose territorial jurisdiction the noticee, out of said 25 noticees, having highest amount of demand of tax falls.

The result of above clarification, thus, appears to be self-contradictory and against the settled principle of law regarding adjudication.

Attention in this regard is invited towards position of law settled by Hon'ble Bombay High Court in the matter of *HM Leisure Vs Assistant Commissioner of CGST, Div.-1 & 2 Ors* reported as 2025 (8) TMI 67. Relevant excerpt from said judgment is reproduced hereinbelow:

***“21. If multiple show cause notices are issued and conferring jurisdiction on a plurality of officers on the same subject matter, it would result in chaos, harassment, contrary and conflicting decisions. The show cause notice dated 03.08.2024 issued by DGGI for the same period and on the same subject matter pending before High Court of Karnataka (which includes turnover of Goa branch), no adjudication should have been carried out by respondent no. 1 as it would result in duplication of proceedings or multiplicity of proceedings on same issue for the same period. In other words, the subject proceedings should have been transferred to the DGGI for further adjudication as the notice issued by DGGI is on all India basis (including Goa Branch).”***

[Emphasis Supplied]



20.2 Secondly, the administrative framework notified vide Notification No. 27/2024-Central Tax dated 25.11.2024 is resulting in filing of appeals before appellate authority who may differ to appellate authority in cases where orders are passed by officers in other than DGGI cases. Therefore, there is a need to appoint few more Principal Commissioner or Commissioner of Central Tax in addition to the 23 notified vide Notification 27/2024 (*supra*).

For example, In other than DGGI cases, presently a taxpayer falling under the territorial jurisdiction of Principal Commissioner **Raipur** files an appeal against orders passed by Additional Commissioner or Joint Commissioner of Central Tax sub-ordinate to said authority before Commissioner (Appeals) **Raipur**.

However, in the case of SCN issued to multiple noticees having different PANs by officers of DGGSTI, if the noticee having highest amount of demand of tax falls within the territorial jurisdiction of Principal Commissioner **Raipur**, then the Additional Commissioner or Joint Commissioner of Central Tax sub-ordinate to Principal Commissioner **Bhopal** has been vested with the powers to pass order or decision thereon. Therefore, the appeal arising from said order or decision has to be filed before Commissioner (Appeals) **Bhopal** in such cases.

This is resulting in filing appeal in the State of Madhya Pradesh as compared to filing the same in the State of Chhattisgarh by the taxpayer having highest amount of demand of tax located in the State of Chhattisgarh. It is submitted that no better result is going to be achieved by creating such difference.

Attention in this regard is invited towards position of law settled by Hon'ble Supreme Court in the matter of *Ambica Industries Vs Commissioner of Central Excise* reported as (2007) 6 SCC 769. Relevant excerpt from said judgment is reproduced hereinbelow:

*“21. An appeal may have to be filed by the Commissioner of Central Excise. His office may be located in a different State. If he has to prefer an appeal before the High Court, he would be put to a great inconvenience whereas, the assessee would not be.*

*22. We may, keeping in view the aforementioned backdrop, notice a few decisions. ....*

*.....*

*25. Yet again in Suraj Woollen Mills Vs Collector of Customs (2000) 123 ELT 471 (Del), Lahoti, J. as the learned Chief Justice of India then*



**Bhartiya Vitta Salahkar Samiti**



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**<https://bvssonline.org/> Email: [bvssonline@gmail.com](mailto:bvssonline@gmail.com) Mobile: 98100 83416 and 98105 08866**

was, noticed the aforementioned decision as also other decisions operating in the field and held: (ELT p. 477, paras 10-13)

“ .....

**13. The present case arises out of the State of Bombay. The petitioner may have its factory establishment at Panipat in the State of Haryana but that is irrelevant. The adjudicating authority is at Bombay. Obviously it is bound by the law laid down under the provisions of the Customs Act or any other law as interpreted by the High Court of Bombay. For the purpose of the case at hand, the petitioner must be held to be bound by the law as applicable and as prevailing in the State of Maharashtra whereat the goods were imported and whereat the proceedings under the Act were concluded. ....”**

.....

**27. The said decisions were followed by the Division Bench of the High Court of Bombay in *Bombay Snuff (P) Ltd Vs Union of India*, (2006) 194 ELT 264 (Del) to hold: (ELT p. 266, para 6)**

**“6. ....an appeal under Section 35-G must also be filed only in the High Court who has jurisdiction over the authority from whose order the proceedings have originated. The fact that the main seat of CESTAT is situated in Delhi or that the appeal was heard and decided at Delhi would not mean that all appeals arising from cases so decided regardless from which State the case has originated can be maintained in this Court.”**

[Emphasis Supplied]

[A copy of the Notification No. 02/2017-Central Tax dated 19.06.2017, as amended till date, is enclosed herewith as **Annexure 6** to this representation.]

### **Our Prayer**

21. Based on the position of law and issue explained above, it is most humbly prayed before good-self that:

21.1 Adjudication of subsequent SCN issued by officers of DGGI, where an earlier SCN has been issued to multiple noticees having different PAN, be allowed to be made by the same authority adjudicating the earlier SCN. Therefore, para 7.1.1 of the Circular No. 31/05/2018-GST dated 09.02.2018 (as amended vide Circular No. 169/01/2022-GST dated 12.03.2022 and Circular No. 239/33/2024-GST dated 04.12.2024) may please be suitably modified.



21.2 Table V of Notification No. 02/2017-Central Tax (*supra*), lastly amended vide Notification No. 27/2024-Central Tax (*supra*), may further be amended to notify following authorities, in addition to the existing 23 authorities:

- i) Principal Commissioner, Raipur
- ii) Commissioner Jammu
- iii) Commissioner Siliguri
- iv) Commissioner Dehradun
- v) Commissioner Goa
- vi) Principal Commissioner Patna I or Patna II, as the case may be

Note 1: We have not recommended to notify Commissioner Shimla in Table V of the Notification No. 02//2017 (*supra*) for the reasons that appeals arising from said jurisdiction are normally notified to be filed before Commissioner (Appeals), Chandigarh. Therefore, there arise no change in this situation vis-à-vis DGGI cases as Principal Commissioner, Chandigarh has already been notified in Table V *ibid*.

However, it may kindly be appreciated that appeal orders in the cases of taxpayers located in the State of Himachal Pradesh have been notified to be passed by an authority located in Chandigarh. It is prayed to look into this jurisdictional aspect and suitable action may please be advised/ taken qua this aspect as well.

Note 2: We have not recommended to notify Commissioner Shillong, Commissioner Imphal, Commissioner Agarala in Table V of the Notification No. 02//2017 (*supra*) for the reasons that appeals arising from said jurisdictions are normally notified to be filed before Commissioner (Appeals), Guwahati. Therefore, there arise no change in this situation vis-à-vis DGGI cases as Principal Commissioner, Guwahati has already been notified in Table V *ibid*.

However, it may kindly be appreciated that appeal orders in the cases of taxpayers located in the State of Meghalaya, Manipur and Tripura have been notified to be passed by an authority located in Guwahati. It is prayed to look into this jurisdictional aspect and suitable action may please be advised/ taken qua this aspect as well.



Note 3: We have not recommended to notify Commissioner Daman in Table V of the Notification No. 02//2017 (*supra*) for the reasons that appeals arising from said jurisdictions are normally notified to be filed before Commissioner (Appeals), Surat. Therefore, there arise no change in this situation vis-à-vis DGGI cases as Commissioner, Surat has already been notified in Table V *ibid*.

However, it may kindly be appreciated that appeal orders in the cases of taxpayers located in the Union Territory of Daman have been notified to be passed by an authority located in Surat. It is prayed to look into this jurisdictional aspect and suitable action may please be advised/ taken qua this aspect as well.

### **Situation if the prayers made above are accepted**

22. If the recommendation prayed in para 21.1 above is accepted, then there would no chaos, harassment, contrary and conflicting decisions in the matters of SCNs issued by DGGI on multiple noticees having different PANs. Further, it would not result in duplication or multiplicity of proceedings on same issue for the same period.
23. If the recommendation prayed in para 21.2 above is accepted, then it will reduce the conflicts regarding jurisdiction for approaching next judicial forum. The table given below provides juxtaposes the current situation with the recommended situation:

<b>Sl. No.</b>	<b>Taxpayer having highest amount of demand of tax falling in the territorial jurisdiction of:</b>	<b>Present Adjudicating Commissionerate and Appellate Commissionerate in DGGI cases:</b>	<b>Recommended Adjudicating Commissionerate and Appellate Commissionerate in DGGI cases:</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Principal Commissioner Raipur	Principal Commissioner Bhopal  Commissioner (Appeals) Bhopal	Principal Commissioner Raipur  Commissioner (Appeals) Raipur
2.	Commissioner Jammu	Principal Commissioner Chandigarh  Commissioner (Appeals) Chandigarh	Commissioner Jammu  Commissioner (Appeals) Jammu



Sl. No.	Taxpayer having highest amount of demand of tax falling in the territorial jurisdiction of:	Present Adjudicating Commissionerate and Appellate Commissionerate in DGGI cases:	Recommended Adjudicating Commissionerate and Appellate Commissionerate in DGGI cases:
(1)	(2)	(3)	(4)
3.	Commissioner Siliguri	Principal Commissioner Kolkata North Commissioner (Appeals I) Kolkata	Commissioner Siliguri Commissioner (Appeals) Siliguri
4.	Commissioner Dehradun	Principal Commissioner Meerut Commissioner (Appeals) Meerut	Commissioner Dehradun Commissioner (Appeals) Dehradun
5.	Commissioner Goa	Commissioner Pune II Commissioner (Appeals) Pune II	Commissioner Goa Commissioner (Appeals) Goa
6.	Principal Commissioner Patna-I or Patna II, as the case may be	Principal Commissioner Ranchi Commissioner (Appeals) Ranchi	Principal Commissioner Patna-I or Patna II, as the case may be Commissioner (Appeals) Patna

24. In case your good-self needs any further assistance from our organisation on the subject recommendation, it would be our esteemed pleasure in assisting your good office on the same. If allowed to explain the issue by way of in person meeting, we would earnestly make our representatives available in your office for the same.

**Thanking you**

**Warm regards**

**(President, BVSS)**

**Enclosures: Annexure 1 to 6 above**



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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification No. 02/2022-Central Tax**

**New Delhi, the 11<sup>th</sup> March, 2022**

G.S.R.....(E).– In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, namely: -

In the said notification,–

(i) after paragraph 3, the following paragraph shall be inserted, namely :-

“3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.”;

(ii) after Table IV, the following Table shall be inserted, namely:-

**“TABLE V**

**Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence**

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and
2.	Principal Commissioner Bhopal	

3.	Principal Commissioner Chandigarh	Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.”.
4.	Commissioner Chennai South	
5.	Principal Commissioner Delhi North	
6.	Principal Commissioner Guwahati	
7.	Commissioner Rangareddy	
8.	Principal Commissioner Kolkata North	
9.	Principal Commissioner Lucknow	
10.	Commissioner Thane	

[F. No. CBIC-20016/2/2022-GST]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note: The principal notification No. 02/2017- Central Tax, dated the 19<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017 and last amended *vide* Notification No. 02/2021 – Central Tax, dated the 12<sup>th</sup> January, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 18(E), dated the 12<sup>th</sup> January, 2021.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification**  
**No. 27/2024-Central Tax**

**New Delhi, the 25<sup>th</sup> November, 2024**

G.S.R.....(E).– In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, namely:-

In the said notification, for Table V, the following table shall be substituted, namely:-

**“TABLE V**

**Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence**

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.
2.	Principal Commissioner Bengaluru East	
3.	Principal Commissioner Bhopal	
4.	Principal Commissioner Bhubaneswar	
5.	Principal Commissioner Chandigarh	
6.	Commissioner Chennai South	
7.	Principal Commissioner Delhi North	
8.	Commissioner Delhi West	
9.	Commissioner Faridabad	
10.	Principal Commissioner Guwahati	
11.	Principal Commissioner Jaipur	
12.	Principal Commissioner Kolkata North	

13.	Principal Commissioner Lucknow
14.	Principal Commissioner Meerut
15.	Commissioner Nagpur-II
16.	Commissioner Palghar
17.	Commissioner Pune-II
18.	Commissioner Rangareddy
19.	Principal Commissioner Ranchi
20.	Commissioner Surat
21.	Commissioner Thane
22.	Commissioner Thiruvantathapuram
23.	Principal Commissioner Visakhapatnam

2. This notification shall come into effect from 1<sup>st</sup> day of December, 2024.

[F. No. CBIC-20016/2/2022-GST]

(Raushan Kumar)  
Under Secretary

**Note:**The principal notification No. 02/2017- Central Tax, dated the 19th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017 and last amended vide Notification No. 02/2022 – Central Tax, dated the 11th March, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193(E), dated the 11th March, 2022.

**Circular No.169/01/2022-GST**

**F. No. CBIC-20016/2/2022-GST**  
**Government of India**  
**Ministry of Finance (Department of Revenue)**  
**Central Board of Indirect Taxes & Customs,**  
**GST Policy Wing**

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New Delhi, dated the 12<sup>th</sup> March, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax and Central Tax (Audit) (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Amendment to Circular No. 31/05/2018-GST, dated 9<sup>th</sup> February, 2018 on ‘Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017’-reg.**

Vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, para 3A has been inserted in the Notification No. 2/2017-Central Tax dated 19<sup>th</sup> June, 2017, to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence. Consequently, para 6 and 7 of the Circular No. 31/05/2018-GST, dated 9<sup>th</sup> February, 2018 are hereby amended as below:

*“6. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as “DGGI”) shall exercise the powers only to*

*issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.*

*7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates or where multiple show cause notices are issued on the same issue to different noticees, including the persons having the same PAN but different GSTINs, having principal place of business falling under jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022. Such show cause notices may be adjudicated, irrespective of the amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022. Principal Commissioners/Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one of the Additional Commissioners/ Joint Commissioners posted in their Commissionerates. Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by the Additional Commissioner/ Joint Commissioner of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.*

TABLE

<i>Sl. No.</i>	<i>Central Tax Zone in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls</i>	<i>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	<i>Ahmedabad</i>	<i>Ahmedabad South</i>
2.	<i>Vadodara</i>	
3.	<i>Bhopal</i>	<i>Bhopal</i>
4.	<i>Nagpur</i>	
5.	<i>Chandigarh</i>	<i>Chandigarh</i>
6.	<i>Panchkula</i>	
7.	<i>Chennai</i>	<i>Chennai South</i>
8.	<i>Bengaluru</i>	
9.	<i>Thiruvananthapuram</i>	
10.	<i>Delhi</i>	<i>Delhi North</i>
11.	<i>Jaipur</i>	
12.	<i>Guwahati</i>	<i>Guwahati</i>
13.	<i>Hyderabad</i>	<i>Rangareddy</i>
14.	<i>Visakhapatnam (Amaravathi)</i>	
15.	<i>Bhubaneshwar</i>	
16.	<i>Kolkata</i>	<i>Kolkata North</i>
17.	<i>Ranchi</i>	

18.	<b>Lucknow</b>	<b>Lucknow</b>
19.	<b>Meerut</b>	
20.	<b>Mumbai</b>	<b>Thane</b>
21.	<b>Pune</b>	

7.2 In respect of a show cause notice issued by the Central Tax officers of Audit Commissionerate, where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates, a proposal for appointment of common adjudicating authority may be sent to the Board.

7.3 In respect of show cause notices issued by the officers of DGGI prior to issuance of Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, involving cases mentioned in para 7.1 above and where no adjudication order has been issued till date, the same may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria mentioned in para 7.1 above, by issuing corrigendum to such show cause notices.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
3. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)

Principal Commissioner (GST)

**Circular No. 239/33/2024-GST**

**F. No. CBIC-20016/2/2022-GST  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes & Customs  
GST Policy Wing**

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New Delhi, dated the 4<sup>th</sup> December, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017'-reg.**

Vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, para 3A was inserted in Notification No. 02/2017-Central Tax dated 19<sup>th</sup> June, 2017, to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (herein after referred as DGGI). Further, vide Notification No. 27/2024-Central Tax dated 25<sup>th</sup> November, 2024, Table V has been substituted in the Notification No. 02/2017-Central Tax dated 19<sup>th</sup> June, 2017, to empower more number of Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of DGGI. Notification No 27/2024- Central Tax dated 25<sup>th</sup> November, 2024 has come into effect from 1<sup>st</sup> December, 2024.

2. Consequently, para 7.1 of the Circular No. 31/05/2018-GST dated 9<sup>th</sup> February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12<sup>th</sup> March, 2022) is substituted as below:

*“7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where,*

- (i) a show cause notice is issued to multiple noticees, either having the same or different PANs; or*
- (ii) multiple show cause notices are issued on the same issue to multiple noticees having the same PAN,*

*and the principal place of business of such noticees fall under the jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction through amendment in the Notification No. 02/2027 dated 19<sup>th</sup> June, 2017 vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, as further amended vide Notification No. 27/2024-Central Tax dated 25<sup>th</sup> November, 2024. Such show cause notices may be adjudicated, irrespective of the amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide the above mentioned notifications. Principal Commissioners/Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more Additional Commissioners/ Joint Commissioners posted in their Commissionerates. Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone/Commissionerate mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone/Commissionerate. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.*

**TABLE**

<b>Sl. No.</b>	<b>Central Tax Zone/ Commissionerates in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls</b>	<b>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate Show Cause Notices issued by officers of Directorate General of GST Intelligence</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Ahmedabad Zone	Ahmedabad South
2.	Vadodara Zone	Surat
3.	Bhopal Zone	Bhopal
4.	Nagpur Zone	Nagpur-II
5.	Chandigarh Zone	Chandigarh
6.	Panchkula Zone	Faridabad
7.	Chennai Zone	Chennai South
8.	Bengaluru Zone	Bengaluru East
9.	Thiruvananthapuram Zone	Thiruvananthapuram
10.	Delhi North and Delhi East Commissionerates of Delhi Zone	Delhi North
11.	Delhi West and Delhi South Commissionerates of Delhi Zone	Delhi West
12.	Jaipur Zone	Jaipur
13.	Guwahati Zone	Guwahati
14.	Hyderabad Zone	Rangareddy
15.	Visakhapatnam (Amaravathi) Zone	Visakhapatnam
16.	Bhubaneshwar Zone	Bhubaneshwar
17.	Kolkata Zone	Kolkata North
18.	Ranchi Zone	Ranchi
19.	Lucknow Zone	Lucknow
20.	Meerut Zone	Meerut
21.	Mumbai West, Thane, Thane Rural, Raigarh, Belapur, Navi Mumbai and Bhiwandi Commissionerates of Mumbai Zone	Thane
22.	Mumbai South, Mumbai East, Mumbai Central and Palghar Commissionerates of Mumbai Zone	Palghar
23.	Pune Zone	Pune-II

7.1.1 It is further clarified that in cases where a show cause notice has been issued to multiple noticees, either having same or different PANs, and the said show cause

*notice is required to be adjudicated by a common adjudicating authority as per the highest amount of demand of tax in accordance with the criteria mentioned in para 7.1 above, then if any show cause notice(s) is issued subsequently on the same issue to some other noticee(s) having PAN(s) different from the PANs of the noticees included in the earlier show cause notice, the said later show cause notices is to be adjudicated,*

*(i) by the jurisdictional adjudicating authority of the noticee, if there is only one noticee (GSTIN) involved in the said later show cause notice; or*

*(ii) by the common adjudicating authority in accordance with the criteria mentioned in para 7.1 above as applicable independently based on the highest amount of tax demand in the said later show cause notice, if there are multiple noticees (GSTINs) involved in the said later show cause notice having principal place of business under the jurisdiction of multiple Central Tax Commissionerates.”*

3. Further para 7.3 of the Circular No. 31/05/2018-GST dated 9<sup>th</sup> February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12<sup>th</sup> March, 2022) is substituted as below:

*“7.3 In respect of show cause notices issued by the officers of DGGI prior to Notification No. 27/2024-Central Tax dated 25<sup>th</sup> November, 2024 coming into effect, involving cases mentioned in para 7.1 read with para 7.1.1 above and where no adjudication order has been issued upto 30<sup>th</sup> November, 2024, the same may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria mentioned in para 7.1 read with para 7.1.1 above, by issuing corrigendum to such show cause notices.”*

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)  
Principal Commissioner (GST)

**Circular No. 250/07/2025-GST**

**F. No. CBIC-20010/22/2025-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

North Block, New Delhi

Dated: 24<sup>th</sup> June, 2025

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Director General/ Director General (All)

Madam/Sir,

**Subject: Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI - reg.**

Attention is drawn to notification No. 02/2017 dated 19<sup>th</sup> June 2017 (as amended) read with circular No. 239/33/2024-GST dated 04<sup>th</sup> December 2024, wherein Joint/Additional Commissioners posted in specified Commissionerates have been designated as Common Adjudicating Authority (CAA) in respect of show cause notices issued by Directorate General of GST Intelligence (DGGI). The said circular has specified the procedure to be followed in case of assigning such show cause notices to the Common Adjudicating Authority along with their territorial jurisdiction. However, it does not specify the procedure related to review, revision, and appeals for such Orders-in -Original (O-I-Os) passed by CAA.

2. The matter has been examined in consultation with the Union Ministry of Law and Justice which has clarified that section 107 of the CGST Act, 2017 provides a detailed mechanism for handling the appeals by the Appellate authority and by exercising the same power, the rules have also been framed with regard to appeal and review. Similarly, the Reviewing Authority also has the power under the said section to review adjudication orders passed by a CAA who is posted under the said reviewing authority.

3. Similarly, section 108 of the CGST Act, 2017, provides a detailed mechanism for revision of such orders. *Vide* notification No. 05/2020-Central tax dated 13<sup>th</sup> January, 2020, the jurisdictional Principal Commissioner or Commissioner, as the case may be, has been authorized as revisional authority for decisions or orders passed by Additional or Joint Commissioner of Central Tax who are subordinate to him.

4. Therefore, to ensure uniformity in procedure for review, revision, and appeal against the Orders-in-Original (O-I-Os) adjudicated by Common Adjudicating Authorities, it is hereby clarified that:

- a) **Review under Section 107 of the CGST Act, 2017:** The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the reviewing authority in respect of such O-I-Os.
- b) **Revisional Power under Section 108 of the CGST Act, 2017:** The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the revisional authority in respect of such O-I-Os.
- c) **Appeal Procedure under Section 107 of the CGST Act, 2017:** Appeals against the order of Common Adjudicating Authority (Additional/Joint Commissioner) shall lie before the Commissioner (Appeals) corresponding to the territorial jurisdiction of the Principal Commissioner or the Commissioner of Central Tax, under whom the said Common Adjudicating Authority (Additional/ Joint Commissioner) is posted, as specified in Table III of notification No. 02/2017-Central tax dated 19<sup>th</sup> June, 2017.
- d) **Department's Representation in Appeals:** The Principal Commissioner or Commissioner of Central Tax of such Commissionerate under whom the Common Adjudicating Authority (Additional/Joint Commissioner) is posted shall represent the department in appeal proceedings against the O-I-Os passed by such Common Adjudicating Authority (Additional/ Joint Commissioner) and accordingly may appoint any officer subordinate to him to be the designated officer for filing departmental appeals.

- e) The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGGI formation before proceeding to decide on the order passed by the CAA.
5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
6. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)

Commissioner (GST)

**Jurisdiction of Central Tax Officers - CGST officers - 02/2017 - Central GST (CGST)****GOVERNMENT OF INDIA****MINISTRY OF FINANCE****DEPARTMENT OF REVENUE****CENTRAL BOARD OF EXCISE AND CUSTOMS****Notification No.2/2017-Central Tax****New Delhi, the 19th June, 2017****29 Jyaistha, 1939 Saka**

**G.S.R 609 (E).**- In exercise of the powers under [section 3](#) read with [section 5](#) of the [Central Goods and Services Tax Act, 2017 \(12 of 2017\)](#) and [section 3](#) of the [Integrated Goods and Services Tax Act, 2017 \(13 of 2017\)](#), <sup>6</sup>[the Government] hereby appoints-

- (a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax and Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax and Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax and Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax and Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax and Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax and Assistant Directors of Central Tax,
- (i) Commissioners of Central Tax (Audit),
- (j) Commissioners of Central Tax (Appeals),
- (k) Additional Commissioners of Central Tax (Appeals),
- <sup>2</sup>[(l) Joint Commissioner of Central Tax (Appeals)]

and the central tax officers sub-ordinate to them as central tax officers and vests them with all the powers under both the said Acts and the rules made thereunder with respect to the jurisdiction specified in the Tables given below.

2. The Principal Chief Commissioners of Central Tax or the Chief Commissioners of Central Tax, as the case may be, specified in column (2) of Table I, are hereby vested with the territorial jurisdiction over the-

- (a) Principal Commissioners of Central Tax and Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table;
- (b) Commissioners of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table;
- (c) Additional Commissioners <sup>3</sup>[or Joint Commissioners] of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table; and
- (d) Commissioners of Central Tax (Audit) specified in the corresponding entry in column (5) of the said Table.

3. The Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in column (2) of Table II and the central tax officers sub-ordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.

<sup>1</sup>[Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board.]

<sup>11</sup>[3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.]

4. The Commissioners of Central Tax (Appeals) and <sup>4</sup>[any officer not below the rank of Joint Commissioner (Appeals)] specified in column (2) of Table III and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

5. The Commissioners of Central Tax (Audit) specified in column (2) of Table IV and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

**Table I**

Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Principal Commissioners/Commissioners of Central Tax, Commissioners of Central Tax (Appeals), Additional Commissioner <sup>5</sup>[or Joint Commissioner] of Central Tax (Appeals) and Commissioners of Central Tax (Audit)

Sl. No.	Principal Chief Commissioner / Chief Commissioner of Central Tax	Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax		Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals)			Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit)	
(1)	(2)	(3)		(4)			(5)	
1	Principal Chief Commissioner Ahmedabad	1.3.1	Commissioner Ahmedabad North	1.4.1	Commissioner Ahmedabad and Commissioner Ahmedabad	(Appeals) Additional (Appeals)	1.5.1	Commissioner (Audit) Ahmedabad
		1.3.2	Principal Commissioner Ahmedabad South					
		1.3.3	Commissioner Gandhinagar					
		1.3.4	Commissioner Rajkot	1.4.2	Commissioner Rajkot and Commissioner Rajkot	(Appeals) Additional (Appeals)	1.5.2	Commissioner (Audit) Rajkot
		1.3.5	Commissioner Bhavnagar					
		1.3.6	Commissioner Kutch (Gandhidham)					

2	Principal Chief Commissioner Bengaluru	2.3.1	Principal Commissioner Bengaluru East	2.4.1	Commissioner (Appeals I) Bengaluru and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals I) Bengaluru	2.5.1	Commissioner (Audit I) Bengaluru
		2.3.2	Commissioner Bengaluru South				
		2.3.3	Commissioner Bengaluru North	2.4.2	Commissioner (Appeals II) Bengaluru and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals II) Bengaluru	2.5.2	Commissioner (Audit II) Bengaluru
		2.3.4	Commissioner Bengaluru North West				
		2.3.5	Principal Commissioner Bengaluru West	2.4.3	Commissioner (Appeals ) Mysuru and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Mysuru	2.5.3	Commissioner (Audit) Mysuru
		2.3.6	Principal Commissioner Mysuru				
		2.3.7	Commissioner Belgavi	2.4.4	Commissioner (Appeals) Belgavi and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Belgavi	2.5.4	Commissioner (Audit) Belgavi
		2.3.8	Commissioner Mangalore				
3	Chief Commissioner Bhopal	3.3.1	Principal Commissioner Bhopal	3.4.1	Commissioner (Appeals) Bhopal and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Bhopal	3.5.1	Commissioner (Audit) Bhopal
		3.3.2	Commissioner Jabalpur				
		3.3.3	Principal Commissioner Raipur	3.4.2	Commissioner (Appeals) Raipur and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Raipur	3.5.2	Commissioner (Audit) Raipur
		3.3.4	Commissioner Indore	3.4.3	Commissioner (Appeals) Indore and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Indore	3.5.3	Commissioner (Audit) Indore
		3.3.5	Commissioner Ujjain				
4	Chief Commissioner Bhubaneswar	4.3.1	Principal Commissioner Bhubaneswar	4.4.1	Commissioner (Appeals) Bhubaneswar and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Bhubaneswar	4.5.1	Commissioner (Audit)Bhubaneswar
		4.3.2	Commissioner Rourkela				

5	Chief Commissioner Chandigarh	5.3.1	Principal Commissioner Chandigarh	5.4.1	Commissioner (Appeals) Chandigarh and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Chandigarh	5.5.1	Commissioner (Audit) Chandigarh
		5.3.2	Commissioner Shimla				
		5.3.3	Commissioner Jammu	5.4.2	Commissioner (Appeals) Jammu and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Jammu	5.5.2	Commissioner (Audit) Jammu
		5.3.4	Principal Commissioner Ludhiana	5.4.3	Commissioner (Appeals) Ludhiana and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Ludhiana	5.5.3	Commissioner (Audit) Ludhiana
		5.3.5	Commissioner Jalandhar				
6	Principal Chief Commissioner Chennai	6.3.1	Principal Commissioner Chennai North	6.4.1	Commissioner (Appeals I) Chennai and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals I) Chennai	6.5.1	Commissioner (Audit I) Chennai
		6.3.2	Commissioner Puducherry				
		6.3.3	Commissioner Chennai South	6.4.2	Commissioner (Appeals II) Chennai and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals II) Chennai	6.5.2	Commissioner (Audit II) Chennai
		6.3.4	Commissioner Chennai Outer				
		6.3.5	Principal Commissioner Coimbatore	6.4.3	Commissioner (Appeals) Coimbatore and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Coimbatore	6.5.3	Commissioner (Audit) Coimbatore
		6.3.6	Commissioner Tiruchirapally				
		6.3.7	Commissioner Madurai				
		6.3.8	Commissioner Salem				
7	Principal Chief Commissioner Delhi	7.3.1	Principal Commissioner Delhi North	7.4.1	Commissioner (Appeals I) Delhi and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals I) Delhi	7.5.1	Commissioner (Audit I) Delhi
		7.3.2	Commissioner Delhi East				

		7.3.3	Principal Commissioner Delhi South	<sup>8</sup> [7.4.2	Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi]	7.5.2	Commissioner (Audit II) Delhi
		7.3.4	Commissioner Delhi West				
8	Chief Commissioner Guwahati	8.3.1	Principal Commissioner Guwahati	8.4.1	Commissioner (Appeals) Guwahati and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Guwahati and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Shillong	8.5.1	Commissioner (Audit) Shillong
		8.3.2	Commissioner Dibrugarh				
		8.3.3	Commissioner Shillong				
		8.3.4	Commissioner Itanagar				
		8.3.5	Commissioner Dimapur				
		8.3.6	Commissioner Imphal				
		8.3.7	Commissioner Aizawl				
		8.3.8	Commissioner Agartala				
9	Chief Commissioner Hyderabad	9.3.1	Principal Commissioner Hyderabad	9.4.1	Commissioner (Appeals I) Hyderabad and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals I) Hyderabad	9.5.1	Commissioner (Audit I) Hyderabad
		9.3.2	Commissioner Rangareddy				
		9.3.3	Commissioner Medchal	9.4.2	Commissioner (Appeals II) Hyderabad and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals II) Hyderabad	9.5.2	Commissioner (Audit II) Hyderabad
		9.3.4	Commissioner Secunderabad				
10	Chief Commissioner Jaipur	10.3.1	Principal Commissioner Jaipur	10.4.1	Commissioner (Appeals) Jaipur and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Jaipur	10.5.1	Commissioner (Audit) Jaipur
		10.3.2	Commissioner Alwar				
		10.3.3	Commissioner Jodhpur	10.4.2	Commissioner (Appeals) Jodhpur and Additional	10.5.2	Commissioner (Audit) Jodhpur

		10.3.4	Commissioner Udaipur		Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Jodhpur		
11	Principal Chief Commissioner Kolkata	11.3.1	Principal Commissioner Kolkata North	11.4.1	Commissioner (Appeals I)Kolkata and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals I) Kolkata	11.5.1	Commissioner (Audit I) Kolkata
		11.3.2	Commissioner Kolkata South				
		11.3.3	Commissioner Howrah	11.4.2	Commissioner (Appeals II) Kolkata and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals II) Kolkata	11.5.2	Commissioner (Audit II) Kolkata
		11.3.4	Commissioner Haldia				
		11.3.5	Commissioner Siliguri	11.4.3	Commissioner (Appeals) Siliguri and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Siliguri	11.5.3	Commissioner (Audit) Durgapur
		11.3.6	Commissioner Bolpur				
12	Principal Chief Commissioner Lucknow	12.3.1	Principal Commissioner Lucknow	12.4.1	Commissioner (Appeals) Lucknow and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Lucknow	12.5.1	Commissioner (Audit) Lucknow
		12.3.2	Commissioner Agra				
		12.3.3	Commissioner Kanpur	12.4.2	Commissioner (Appeals) Allahabad and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Allahabad	12.5.2	Commissioner (Audit) Kanpur
		12.3.4	Commissioner Allahabad				
		12.3.5	Commissioner Varanasi				
13	Chief Commissioner Meerut	13.3.1	Principal Commissioner Meerut	13.4.1	Commissioner (Appeals) Meerut and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Meerut	13.5.1	Commissioner (Audit) Meerut
		13.3.2	Commissioner Ghaziabad				
		13.3.3	Principal Commissioner Noida	13.4.2	Commissioner (Appeals) Noida and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Noida	13.5.2	Commissioner (Audit) Noida
		13.3.4	Commissioner Gautam Buddh Nagar				

		13.3.5	Commissioner Dehradun	13.4.3	Commissioner (Appeals) Dehradun and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Dehradun	13.5.3	Commissioner (Audit) Dehradun
14	Principal Chief Commissioner Mumbai	14.3.1	Principal Commissioner Mumbai South	<sup>9</sup> 14.4.1	Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai]	14.5.1	Commissioner (Audit I) Mumbai
		14.3.2	Principal Commissioner Mumbai East	14.4.2	Commissioner (Appeals II) Mumbai and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals II) Mumbai	14.5.2	Commissioner (Audit II) Mumbai
		14.3.3	Commissioner Mumbai Central				
		14.3.4	Commissioner Mumbai West	14.4.3	Commissioner Appeals III) Mumbai and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals III) Mumbai	14.5.3	Commissioner (Audit III) Mumbai
		14.3.5	Commissioner Palghar				
		14.3.6	Commissioner Raigarh	14.4.4	Commissioner (Appeals) Raigarh and Additional Commissioner	14.5.4	Commissioner (Audit) Raigarh
		14.3.7	Commissioner Navi Mumbai		(Appeals) Raigarh		
		14.3.8	Commissioner Belapur				
		14.3.9	Commissioner Thane	14.4.5	Commissioner (Appeals) Thane and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Thane	14.5.5	Commissioner (Audit) Thane
		14.3.10	Commissioner Thane Rural				
		14.3.11	Commissioner Bhiwandi				
15	Chief Commissioner Nagpur	15.3.1	Principal Commissioner Nagpur-I	15.4.1	Commissioner (Appeals) Nagpur and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Nagpur	15.5.1	Commissioner (Audit) Nagpur
		15.3.2	Commissioner Nagpur-II				

		15.3.3	Commissioner Nashik	15.4.2	Commissioner (Appeals) Nashik and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Nashik	15.5.2	Commissioner (Audit) Nashik
		15.3.4	Commissioner Aurangabad				
16	Chief Commissioner Panchkula	16.3.1	Principal Commissioner Gurugram	16.4.1	Commissioner (Appeals) Gurugram and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Gurugram	16.5.1	Commissioner (Audit) Gurugram
		16.3.2	Commissioner Faridabad				
		16.3.3	Commissioner Panchkula	16.4.2	Commissioner (Appeals) Panchkula and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals)Panchkula	16.5.2	Commissioner (Audit) Panchkula
		16.3.4	Commissioner Rohtak				
17	Chief Commissioner Pune	17.3.1	Principal Commissioner Pune-I	17.4.1	Commissioner (Appeals) Pune-I and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Pune-I	17.5.1	Commissioner (Audit I) Pune
		17.3.2	Commissioner Kolhapur				
		17.3.3	Commissioner Pune-II	17.4.2	Commissioner (Appeals) Pune-II and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Pune-II	17.5.2	Commissioner (Audit II) Pune
		17.3.4	Commissioner Goa				
18	Chief Commissioner Ranchi	18.3.1	Principal Commissioner Patna-I	18.4.1	Commissioner (Appeals) Patna and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Patna	18.5.1	Commissioner (Audit) Patna
		18.3.2	Commissioner Patna-II				
		18.3.3	Principal Commissioner Ranchi	18.4.2	Commissioner (Appeals) Ranchi and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Ranchi	18.5.2	Commissioner (Audit) Ranchi
18.3.4	Commissioner Jamshedpur						

19	Chief Commissioner Thiruvananthapuram	19.3.1	Commissioner Thiruvananthapuram	19.4.1	Commissioner (Appeals) Kochi and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Kochi	19.5.1	Commissioner (Audit) Kochi
		19.3.2	Principal Commissioner Kochi				
		19.3.3	Commissioner Kozhikode				
20	Chief Commissioner Vadodara	20.3.1	Principal Commissioner Vadodara-I	20.4.1	Commissioner (Appeals) Vadodara and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Vadodara	20.5.1	Commissioner (Audit) Vadodara
		20.3.2	Commissioner Vadodara-II				
		20.3.3	Commissioner Surat	20.4.2	Commissioner (Appeals) Surat and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Surat	20.5.2	Commissioner (Audit) Surat
		20.3.4	Commissioner Daman				
21	Chief Commissioner Visakhapatnam (Amaravathi)	21.3.1	Principal Commissioner Visakhapatnam	21.4.1	Commissioner (Appeals) Guntur and Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Guntur	21.5.1	Commissioner (Audit) Guntur
		21.3.2	Commissioner Guntur				
		21.3.3	Commissioner Tirupati				

Table II

## Territorial Jurisdiction of Principal Commissioner/Commissioner of Central Tax

Sl. No.	Principal Commissioner/ Commissioner of Central Tax	Territorial Jurisdiction
(1)	(2)	(3)
1	Agartala	State of Tripura.
2	Agra	Districts of Agra, Firozabad, Mahamaya Nagar, Mathura, Aligarh, Auraiya, Etawah, Kasi Ram Nagar and Etahin the State of Uttar Pradesh.
3	Ahmedabad North	Entire area on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief road extending up to Kalupur, on southern side to the east of railway tracks from Kalupur bridge to Sarangpur Bridge. From Sarangpur Bridge to the northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road via Hathikhai. From Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both mills) and, then, the wall separating the Raipur

		Mills and Vivekanand Mill, the imaginary boundary runs through the roads between Rakhial Society and Rakhial Village passing through the backside of Monogram Mills upto Naroda Highway. From there, it includes the area lying on the eastern side of Narol-Naroda Highway upto the intersection of Narol- Naroda Highway and Odhav Road at Indian Oil Corporation, and Muthia, Ainasan, Pardhol, Vehlal, Juka, NarodaLialis, Navrangpur Village of DascroiTaluk. The jurisdiction also includes the entire area of City Taluka west of Sabarmati River (excluding the area falling South from the line running from Nehru Bridge to Navrangpur Police Station via Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road uptoThaltej Cross Road on S.G. Highway, from Thaltej Cross Road upto the Sanand Cross Road Road on S G highway on west side, on south side Ahmedabad City Taluka limit and on east side Sabarmati river from Nehru bridge upto Ahmedabad City Taluka limit towards South) and all villages of Daskroi Taluka, on the western side of Sabarmati River. The jurisdiction also includes Sanand, Dholka, Dholera, Bavla, Mandal, Dhanduka, Viramgam and DetrojRampura Taluka of Ahmedabad District in the State of Gujarat.
4	Ahmedabad South	Area covering the City Taluka and the Daskroi Taluka in the District of Ahmedabad excluding (1) The area to the North of the Road starting from Riverfront near Times of India Office till S.G. highway via Swastik Char Rasta, Vijay Char Rasta, Memnagar Cross Road and Drive-in Road.  (2) Area to the west of S.G. highway starting from Thaltej Cross Roads towards Sanand Crossroads till the limits of city taluka. (3) The portions and villages of both the talukas included in the jurisdiction of Ahmedabad North Commissionerate in the State of Gujarat.
5	Aizawl	State of Mizoram
6	Allahabad	Districts of Allahabad, SantRavidas Nagar, Jaunpur, Sultanpur, Amethi (Gauriganj), Pratapgarh, Kaushambi, Chitrakoot, Banda, Fatehpur, Basti, Ambedkar Nagar, Faizabad and Raebareli in the State of Uttar Pradesh.
24[7	Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.]
8	Aurangabad	Districts of Aurangabad, Jalna, Hingoli, Parbhani, Nanded, Latur, Osmanabad and Beed in the State of Maharashtra.
9	Belapur	The areas falling under following pin codes: 400614, 400701 to 400707, 400709 and 400710 in the State of Maharashtra.
10	Belgavi	Districts of Bidar, Gulbarga, Bijapur, Raichur, Bagalkot, Belgaum, Dharwar, Gadag, Bellary, Koppal, and Yadgir in the State of Karnataka covered under the postal pin code including:  580001, 580002, 580003, 580004, 580005, 580006, 580007, 580008, 580009, 580011, 580020, 580021, 580023, 580024, 580025, 580026, 580028, 580029, 580030, 580031, 580032, 580112, 580114, 580118, 581103, 581105, 581107, 581113, 581117, 581195, 581196, 581201, 581204, 581206, 581207, 581209, 582101, 582102, 582103, 582111, 582112, 582113, 582114, 582115, 582116, 582117, 582118, 582119, 582120, 582201, 582202, 582203, 582204, 582205, 582206, 582207, 582208, 582209, 582210, 582211, 583101, 583102, 583103, 583104, 583111, 583112, 583113, 583114, 583115, 583116, 583117, 583118, 583119, 583120, 583121, 583122, 583123, 583124, 583126, 583128, 583129, 583130, 583132, 583134, 583135, 583136, 583152, 583201, 583203, 583211, 583212, 583214, 583215, 583216, 583217, 583218, 583219, 583220, 583221,

		<p>583222, 583223, 583224, 583225, 583226, 583227, 583228, 583229, 583230,                      583231, 583232, 583233, 583234, 583235, 583236, 583237, 583238, 583239,                      583268, 583275, 583276, 583277, 583278, 583279, 583280, 583281, 583282, 583283,                      584101, 584102, 584103, 584111, 584113, 584115, 584116, 584118, 584120, 584122,                      584123, 584124, 584125, 584126, 584127, 584128, 584129,                      584132, 584133, 584134, 584135, 584136, 584138, 584139, 584140, 584143,                      584167, 584170, 584202, 584203, 585101, 585102, 585103, 585104, 585105,                      585106, 585201, 585202, 585210, 585211, 585212, 585213, 585214, 585215,                      585216, 585217, 585218, 585219, 585220, 585221, 585222, 585223, 585224,                      585225, 585226, 585227, 585228, 585229, 585236, 585237, 585265, 585287, 585290,                      585291, 585292, 585301, 585302, 585303, 585304, 585305, 585306,                      585307, 585308, 585309, 585310, 585311, 585312, 585313, 585314, 585315,                      585316, 585317, 585318, 585319, 585320, 585321, 585322, 585323, 585324,                      585325, 585326, 585327, 585328, 585329, 585330, 585331, 585353, 585355,                      585401, 585402, 585403, 585411, 585412, 585413, 585414, 585415, 585416,                      585417, 585418, 585419, 585421, 585436, 585437, 585443, 586101, 586102,                      586103, 586104, 586108, 586109, 586111, 586112, 586113, 586114, 586115, 586116,                      586117, 586118, 586119, 586120, 586121, 586122, 586123, 586124,                      586125, 586127, 586128, 586129, 586130, 586201, 586202, 586203, 586204,                      586205, 586206, 586207, 586208, 586209, 586210, 586211, 586212, 586213,                      586214, 586215, 586216, 586217, 587101, 587102, 587103, 587111, 587112,                      587113, 587114, 587115, 587116, 587117, 587118, 587119, 587120, 587121,                      587122, 587124, 587125, 587154, 587155, 587201, 587202, 587203, 587204,                      587205, 587206, 587207, 587301, 587311, 587312, 587313, 587314, 587315,                      587316, 587330, 590001, 590003, 590005, 590006, 590008, 590009, 590010,                      590011, 590014, 590015, 590016, 590018, 590019, 591101, 591102, 591103,                      591104, 591106, 591107, 591108, 591109, 591110, 591111, 591112, 591113,                      591114, 591115, 591116, 591117, 591118, 591119, 591120, 591121, 591122,                      591123, 591124, 591125, 591126, 591127, 591128, 591129, 591130, 591131,                      591136, 591143, 591147, 591153, 591156, 591173, 591201, 591211, 591212,                      591213, 591214, 591215, 591216, 591217, 591218, 591219, 591220, 591221,                      591222, 591223, 591224, 591225, 591226, 591227, 591228, 591229, 591230,                      591231, 591232, 591233, 591234, 591235, 591236, 591237, 591238, 591239, 591240,                      591241, 591242, 591243, 591244 , 591245, 591246, 591247, 591248, 591254, 591263,                      591265, 591287, 591301, 591302, 591303, 591304, 591305, 591306, 591307, 591308,                      591309, 591310, 591311, 591312, 591313, 591314, 591315, 591316, 591317, 591340 and                      591344.</p>
11	Bengaluru East	Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Kolar District, in the State of Karnataka:

		<p>560005, 560007, 560008, 560016, 560017,560025, 560033, 560035, 560036, 560037,560038, 560042, 560043, 560047, 560048, 560049, 560066, 560067, 560071, 560075, 560084, 560087, 560093, 560103, 562114, 562122, 562125, 562129, 563101, 563102, 563103, 563113, 563114, 563115, 563116, 563117, 563118, 563119, 563120, 563121, 563122, 563126, 563127, 563128, 563129, 563130, 563131, 563132, 563133, 563134, 563135, 563136, 563137, 563138, 563139, 563160,563161and563162.</p> <p>Any other pin codes falling within Kolar District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>
<p>12</p>	<p>Bengaluru North</p>	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Chikkaballapura District in the State of Karnataka:</p> <p>560001, 560003, 560006, 560009, 560012, 560014, 560020, 560021, 560024, 560032, 560045, 560046, 560051, 560052, 560054, 560055, 560063, 560064, 560065, 560077, 560080, 560092, 560094, 560097, 560106, 560300, 561203, 561204, 561205, 561206, 561207, 561208, 561209, 561210, 561211, 561212, 561213, 561228, 562101, 562102, 562103, 562104, 562105, 562110, 562135, 562149, 562157, 562163, 562164, 563123, 563124, 563125, 563146 and 563159.</p> <p>Any other pin codes falling within the jurisdiction of Bengaluru Rural District and Chikkaballapura District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>
<p>13</p>	<p>Bengaluru North West</p>	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Tumkur District, Chitradurga District, Davangere District and Haveri District in the State of Karnataka:</p> <p>560013, 560015, 560022, 560031, 560057,560058, 560073, 560088, 560089, 560090, 560091, 560107, 561202, 562111, 562123, 562132, 562162, 572101, 572102, 572103, 572104, 572105, 572106, 572107, 572111, 572112, 572113, 572114, 572115, 572116, 572117, 572118, 572119, 572120, 572121, 572122, 572123, 572124, 572125, 572126, 572127, 572128, 572129, 572130, 572132, 572133, 572134, 572135, 572136, 572137, 572138, 572139, 572140, 572141, 572142, 572143, 572144, 572145, 572168, 572175, 572201,572202, 572211, 572212, 572213, 572214, 572215, 572216, 572217, 572218, 572219, 572220, 572221, 572222, 572223, 572224, 572225, 572226, 572227, 572228, 573114, 577001, 577002, 577003, 577004, 577005, 577006, 577213, 577215, 577217, 577218, 577219, 577221, 577223, 577224, 577230, 577231, 577501, 577502, 577511, 577512, 577513, 577514, 577515, 577516, 577517, 577518, 577519, 577520, 577521, 577522, 577523, 577524, 577525, 577526, 577527, 577528, 577529, 577530, 577531, 577532, 577533, 577534, 577535, 577536, 577537, 577538, 577539, 577540, 577541, 577542, 577543, 577544, 577545, 577546, 577551, 577552, 577553, 577554, 577555, 577556, 577557, 577558, 577566, 577589, 577596, 577597, 577598, 577599, 577601, 577602, 581101, 581102,</p>

		<p>581104, 581106, 581108, 581109, 581110, 581111, 581112, 581115, 581116, 581118, 581119, 581120, 581123, 581126, 581128, 581145, 581148, 581193, 581197, 581198, 581202,581203, 581205, 581208, 581210, 581211, 581212, 581213, 583125, 583127, 583131, 583137and 583213.</p> <p>Any other pin codes falling within the jurisdiction of Tumkur District, Chitradurga District, Davangere District and Haveri District which are not mentioned specifically in the jurisdiction of any of the Commissionerates</p>
14	Bengaluru South	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District in the State of Karnataka:</p> <p>560002, 560004, 560011, 560027, 560029, 560030, 560034, 560041, 560068, 560069, 560076, 560078, 560081, 560083, 560095,560099, 560100, 560102, 560105, 560108, 560111, 560112, 560114, 560210, 561229, 562106, 562107, 562158.Any other pin codes falling within the jurisdiction of Bengaluru Urban Districts which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>
15	Bengaluru West	<p>Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District and Ramnagaram District, in the State of Karnataka:</p> <p>560010, 560018, 560019,560023, 560026, 560028, 560039, 560040, 560044, 560050, 560053, 560056, 560059, 560060, 560061, 560062,560070, 560072, 560074, 560079, 560082, 560085, 560086, 560096, 560098, 560104, 560109, 560110,561101,561201, 562108, 562109, 562112, 562117, 562119, 562120, 562121, 562126, 562127, 562128, 562130,562131, 562138, 562145, 562159, 562160, 562161 571501 and 571511.</p> <p>Any other pin codes falling within the jurisdiction of Ramnagaram District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>
16	Bhavnagar	Districts of Bhavnagar, Surendranagar, Amreli, Junagadh, Porbandar, Gir- Somnath and Botad in the State of Gujarat.
17	Bhiwandi	The areas falling under following pin codes: 400607, 400608, 400615, 401204, 421101, 421302, 421305, 421308, 421311 and 421312 in the State of Maharashtra.
18	Bhopal	Districts of Bhopal, Vidisha, Raisen, Hoshangabad, Harda, Sehore, Betul, Sagar, Rajgarh, Gwalior, Guna, Bhind, Morena, Sheopur, Shivpuri, Ashoknagar, Datia in the State of Madhya Pradesh.
19	Bhubaneswar	<p>Districts of Khurda, Cuttack, Kendrapara, Jagatsinghpur, Puri, Jajpur, Bhadrak, Balasore, Dhenkanal, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabrangpur, Kandhamal and Kalahandi in the State of Odisha.</p> <p>The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Odisha.</p>
20	Bolpur	Districts of Murshidabad, Birbhum, Purulia, Purba Bardhman, Paschim Bardhman and Bankura in the State of West Bengal.
21	Chandigarh	Union Territory of Chandigarh.
22	Chennai North	Chennai Corporation Zone Nos. I to IX.(From Ward no. 1 to 126 in existence as on 01-04-2017) in the State of Tamil Nadu.

		The continental shelf and exclusive economic zone contiguous to the eastern coast of India.  Explanation: The eastern coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of West Bengal, Odisha, Andhra Pradesh, Puducherry, Tamil Nadu and Andaman and Nicobar Islands.
25	Chennai Outer	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu]
24	Chennai South	Areas comprising of Chennai Corporation Zones Nos. X to XV (From Ward No. 127 to 200 in existence as on 01-04-2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.
25	Coimbatore	Districts of Coimbatore, Nilgiris and the District of Tirupur excluding Dharapuram, Kangeyam and Uthukkuli Taluks in the State of Tamil Nadu.
26	Daman	Union territories of Daman and Diu and Dadra and Nagar Haveli.
27	Dehradun	State of Uttarakhand.
28	Delhi East	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, East Delhi, South Delhi, New Delhi, North East Delhi, Shahdara and South East Delhi in the Union Territory of Delhi.  110003, 110013, 110014, 110019, 110024, 110025, 110031, 110032, 110044, 110049, 110051, 110053, 110065, 110090, 110091, 110092, 110093, 110094, 110095, 110096, 110098, 110099.
29	Delhi North	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, Central Delhi, North Delhi and North West Delhi in the Union Territory of Delhi.  110002, 110005, 110006, 110007, 110009, 110033, 110035, 110036, 110039, 110040, 110042, 110054, 110055, 110060, 110082, 110084, 110088.
30	Delhi South	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, New Delhi, South Delhi, South East Delhi and South West Delhi in the Union Territory of Delhi.  110001, 110004, 110010, 110011, 110012, 110016, 110017, 110020, 110021,  110022, 110023, 110028, 110029, 110030, 110037, 110038, 110043, 110045,  110046, 110047, 110048, 110050, 110057, 110061, 110062, 110066, 110067, 110068, 110069, 110070, 110071, 110072, 110073, 110074, 110075, 110076, 110077, 110078, 110079, 110080, 110097.
31	Delhi West	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, North Delhi, West Delhi, Central Delhi and North West Delhi in the Union Territory of Delhi.  110008, 110015, 110018, 110026, 110027, 110034, 110041, 110052, 110056, 110058, 110059, 110063, 110064, 110081, 110083, 110085, 110086, 110087, 110089.
32	Dibrugarh	Districts of Tinsukia, Dibrugarh, Charaideo, Sivasagar, Jorhat, Golaghat, Majuli, Darrang, Udalguri, Sonitpur, Biswanath, Lakhimpur and Dhemaji in the State of Assam.

33	Dimapur	State of Nagaland
34	Faridabad	Districts namely Faridabad, Palwal, Mewat, Rewari and Mahendergarh in the State of Haryana.
35	Gandhinagar	Districts of Gandhinagar, Sabarkantha, Aravalli, Mehsana, Banaskantha and Patan districts in the State of Gujarat.
36	Gautam Buddha Nagar	District of Gautam Buddha Nagar (excluding the areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddha Nagar) and Districts of Bulandshahr, Bareilly, Badaun, Sambhal and Pilibhit in the State of Uttar Pradesh.
37	Ghaziabad	District of Ghaziabad in the State of Uttar Pradesh.
38	Goa	State of Goa.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Goa.
13]39	Guntur	Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of East Godavari District and mandals of Gudur, Chillakur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the state of Andhra Pradesh.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Andhra Pradesh.]
40	Gurugram	Revenue District of Gurugram in the State of Haryana.
41	Guwahati	Districts of Kamrup (Metro), Kamrup (Rural), Baksa, Kokrajhar, Bongaigon, Chirang, Barapeta, Dhubri, South Salmara-Mankachar, Nalbari, Goalpara, Morigaon, Nagoan, Hojai, East KarbiAnglong, West KarbiAnglong, DimaHasao, Cachar, Hailakandi and Karimganj in the State of Assam.
42	Haldia	Union Territory of Andaman and Nicobar Islands, Districts of Purba Medinipur, Paschim Medinipur, Jhargram and Block Amta-I, Amta-II, Bagnan I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II of Howrah District in the State of West Bengal.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of West Bengal and the Union territory of Andaman and Nicobar Islands.
43	Howrah	Districts of Hooghly and Howrah except Blocks Amta-I, Amta II, Bagnan I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II in the district of Howrah in the State of West Bengal.
44	Hyderabad	Ward No. 24,26 to 80,89 and 91 to 103 of Greater Hyderabad Municipal Corporation falling in Hyderabad District and Rajendranagar Mandal of Rangareddy District in the State of Telangana.
45	Imphal	State of Manipur.

46	Indore	Districts of Indore and Dewas in the State of Madhya Pradesh.
47	Itanagar	State of Arunachal Pradesh.
48	Jabalpur	Districts of Jabalpur, Narsinghpur, Mandla, Dindori, Katni, Umaria, Shahdol, Anuppur, Chhindwara, Seoni, Balaghat, Satna, Panna, Rewa, Sidhi, Singroli, Damoh, Chhatarpur and Tikamgarh in the State of Madhya Pradesh.
<a href="#">26</a> [49]	Jaipur	Districts of Jaipur, Ajmer, Beawer and Tonk in the state of Rajasthan.]
50	Jalandhar	Districts of Amritsar, Tarn Taran, Gurdaspur, Jalandhar, Kapurthala, Pathankot, Shaheed Bhagat Singh Nagar and Hoshiarpur in the State of Punjab.
51	Jammu	<a href="#">7</a> [Union territory of Jammu and Kashmir and Union territory of Ladakh].
52	Jamshedpur	Districts of East Singbhum , West Singbhum and Saraikela – Kharsawan in the State of Jharkhand .
<a href="#">27</a> [53]	Jodhpur	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.]
54	Kanpur	Districts of Kanpur Nagar, Kanpur Dehat, Lalitpur, Jhansi, Mahoba, Hamirpur, Jalaun, Kannauj, Mainpuri and Farrukhabad in the State of Uttar Pradesh.
55	Kochi	Union Territory of Lakshadweep and Districts of Ernakulam, Idukki, Thrissur in the State of Kerala.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Kerala and the Union territory of Lakshadweep.
56	Kolhapur	Districts of Satara, Sangli, Kolhapur, Ratnagiri and Sindhudurg in the State of Maharashtra.
57	Kolkata North	Ward No. 1 to 62 of Kolkata Municipal Corporation and Districts of North 24 Paraganas and Nadia in the State of West Bengal.
58	Kolkata South	Ward No. 63 to 144 of Kolkata Municipal Corporation and the entire Districts of South 24 Paraganas in the State of West Bengal.
59	Kozhikode	Districts of Palakkad, Malappuram, Kozhikode, Wayanad, Kannur and Kasaragod in the State of Kerala.
60	Kutch(Gandhidham)	District of Kutch in the State of Gujarat.
61	Lucknow	Districts of Lucknow, Barabanki, Balrampur, Shravasti, Behraich, Gonda, Unnao, Sitapur, Lakhimpur, Shahjahanpur and Hardoi in the State of Uttar Pradesh.
62	Ludhiana	Districts of Ludhiana, Moga, Firozpur, Faridkot, Muksar, Fazilka, Barnala, Sangrur, Mansa, Bhatinda, Patiala, Rupnagar, Ajitgarh and Fatehgarh Sahib in the State of Punjab.
<a href="#">28</a> [63]	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu.

		The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.]
64	Mangalore	<p>Areas in the Revenue District of Dakshina Kannada, Udupi, Uttara Kannada in the state of Karanataka covered under the postal pin code including:</p> <p>574101, 574102, 574103, 574104, 574105, 574106, 574107, 574108, 574109,  574110, 574111, 574112, 574113, 574114, 574115, 574116, 574117, 574118, 574119, 574122, 574129, 574141, 574142, 574143, 574144, 574145, 574146,  574148, 574150, 574153, 574154, 574197, 574198, 574199, 574201, 574203,  574210, 574211, 574212, 574213, 574214, 574216, 574217, 574218, 574219,  574220, 574221, 574222, 574223, 574224, 574225, 574226, 574227, 574228,  574229, 574230, 574231, 574232, 574233, 574234, 574235, 574236, 574237,  574238, 574239, 574240, 574241, 574242, 574243, 574248, 574253, 574259,  574260, 574265, 574267, 574274, 574279, 574285, 574313, 574314, 574323,  574324, 574325, 574326, 574327, 574328, 574509, 575001, 575002, 575003,  575004, 575006, 575007, 575008, 575010, 575013, 575015, 575016, 575017,  575018, 575019, 575020, 575022, 575023, 575025, 575028, 575029, 575030,  576101, 576102, 576103, 576104, 576105, 576106, 576107, 576108, 576111, 576112,  576113, 576114, 576115, 576117, 576120, 576121, 576122, 576124, 576201, 576210,  576211, 576212, 576213, 576214, 576215, 576216, 576217,  576218, 576219, 576220, 576221, 576222, 576223, 576224, 576225, 576226,  576227, 576228, 576229, 576230, 576231, 576232, 576233, 576234, 576235,  576247, 576257, 576282, 581121, 581129, 581186, 581187, 581301, 581302,  581303, 581304, 581305, 581306, 581307, 581308, 581314, 581315, 581316,  581317, 581318, 581319, 581320, 581321, 581322, 581323, 581324, 581325, 581326,  581327, 581328, 581329, 581330, 581331, 581332, 581333, 581334,  581335, 581336, 581337, 581338, 581339, 581340, 581341, 581342, 581343,  581344, 581345, 581346, 581347, 581348, 581349, 581350, 581351, 581352,  581353, 581354, 581355, 581356, 581357, 581358, 581359, 581360, 581361, 581362,  581363, 581365, 581384, 581396, 581400, 581401, 581402, 581403, 581411, 581412,  581421, 581423, 581440, 581450, 581453.</p> <p>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Karnataka.</p>
65	Medchal	Districts of Adilabad, Jagtial, Kamareddy, Karimnagar, KomaranBheem (Asifabad), Mancherial, Medak, Nirmal, Nizamabad, Peddapalli, Rajanna, (Sircilla), Sangareddy, Siddipet, Vikarabad and Secunderabad Cantonment Board Area and Medchal (Malkajgiri) District (Ward Nos. 114 to 141 of Greater Hyderabad Municipal Corporation but excluding Uppal, Kapra, Medipally and Ghatkesar Mandals) in the State of Telangana.
66	Meerut	Districts of Meerut, Baghpat, Muzaffarnagar, Saharanpur, Shamli, Amroha, Moradabad, Bijnore and Rampur in the State of Uttar Pradesh.

67	Mumbai Central	The areas falling under following pin codes: 400003, 400008 to 400018, 400025 to 400028, 400030,400033 and 400034 in the State of Maharashtra.
68	Mumbai East	The areas falling under following pin codes: 400019, 400022, 400024, 400029, 400031, 400037, 400041, 400051, 400059, 400060, 400063, 400065, 400069, 400070, 400072, 400077, 400084, 400086, 400089, 400093, 400096, 400097, 400098 and 400099 in the State of Maharashtra.
69	Mumbai South	<p>The areas falling under following pin codes: 400001, 400002, 400004 to 400007, 400020, 400021, 400023, 400032, 400035, 400036, 400038 and 400039 in the State of Maharashtra.</p> <p>The continental shelf and exclusive economic zone contiguous to the western coast of India.</p> <p>Explanation: The western coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of Gujarat, Maharashtra, Goa, Daman and Diu, Karnataka, Kerala and Lakshwadeep</p>
70	Mumbai West	<p>The areas falling under following pin codes:400040, 400047 to 400050, 400052 to 400058, 400061, 400062, 400064, 400090, 400095, 400102, 400104, 400105 in the State of Maharashtra.</p> <p>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Maharashtra.</p>
71	Mysuru	<p>Area in the revenue districts of Mysuru, Mandya, Chamarajanagar, Kodagu, Hassan, Chikmagalur and Shivamogga in the state of Karnataka covered under postal pin codes including:</p> <p>570001, 570002, 570003, 570004, 570005, 570006, 570007, 570008, 570009, 570010, 570011, 570012, 570014, 570015, 570016, 570017, 570018, 570019,</p> <p>570020, 570022, 570023, 570025, 570026, 570027, 570028, 570029, 570030,</p> <p>570031, 571101, 571102, 571103, 571104, 571105, 571106, 571107, 571108,</p> <p>571109, 571110, 571111, 571114, 571116, 571117, 571118, 571119, 571120,</p> <p>571121, 571122, 571124, 571125, 571126, 571127, 571128, 571129, 571134,</p> <p>571187, 571189, 571201, 571211, 571212, 571213, 571214, 571215, 571216,</p> <p>571217, 571218, 571219, 571231, 571232, 571234, 571235, 571236, 571237,</p> <p>571247, 571248, 571249, 571250, 571251, 571252, 571253, 571254, 571301,</p> <p>571302, 571311, 571312, 571313, 571314, 571315, 571316, 571320, 571401,</p> <p>571403, 571404, 571405, 571415, 571416, 571417, 571418, 571419, 571421,</p> <p>571422, 571423, 571424, 571425, 571426, 571427, 571429, 571430, 571431, 571432,</p> <p>571433, 571434, 571435, 571436, 571438, 571439, 571440 571441, 571442, 571443,</p> <p>571444, 571445, 571446, 571448, 571450, 571455, 571457,</p> <p>571463, 571475, 571476, 571477, 571478, 571490, 571601, 571602, 571603,</p> <p>571604, 571605, 571606, 571607, 571610, 571617, 571802, 571807, 571811,</p> <p>571812, 573101, 573102, 573103, 573111, 573112, 573113, 573115, 573116,</p> <p>573117, 573118, 573119, 573120, 576121, 573122, 573123, 573124, 573125,</p> <p>573126, 573127, 573128, 573129, 573130, 573131, 573133, 573134, 573135,</p>

		<p>573136, 573137, 573141, 573142, 573144, 573150, 573162, 573164, 573165, 573201, 573202, 573211, 573212, 573214, 573215, 573216, 573217, 573218,</p> <p>573219, 573220, 573225, 573226, 577101, 577102, 577111, 577112, 577113.</p> <p>577114, 577115, 577116, 577117, 577120, 577121, 577122, 577123, 577124,</p> <p>577125, 577126, 577127, 577128, 577129, 577130, 577131, 577132, 577133,</p> <p>577134, 577135, 577136, 577137, 577138, 577139, 577140, 577142, 577144,</p> <p>577145, 577146, 577160, 577168, 577175, 577179, 577180, 577181, 577182,</p> <p>577201, 577202, 577203, 577204, 577205, 577211, 577213, 577214, 577215, 577216, 577217, 577218, 577219, 577220, 577221, 577222, 577223, 577224,</p> <p>577225, 577226, 577227, 577228, 577229, 577230, 577231, 577232, 577233,</p> <p>577243, 577245, 577301, 577302, 577401, 577411, 577413, 577414, 577415,</p> <p>577416, 577417, 577418, 577419, 577421, 577423, 577424, 577425, 577426,</p> <p>577427, 577428, 577429, 577430, 577431, 577432, 577433, 577434, 577435, 577436, 577448, 577451, 577452, 577453, 577544, 577548, 577549, 577550, 577551 and 577552.</p>
72	Nagpur I	<p>1. Following Areas of Nagpur District:</p> <p>(a). Area covered by Municipal limits of Nagpur city lying south of interconnected Sections of National Highway/State Highway/Internal Roads as under:</p> <p>(i). Section of National Highway 6 from Wadi end till Variety Square,</p> <p>(ii). Section of National Highway 7 connecting Variety Square and Panchsheel Square,</p> <p>(iii). Sections of Internal Roads connecting Panchsheel Square and Ashok Square via Dhantoli Police station and Baidyanath Square,</p> <p>(iv). Section of State Highway 9 from Ashok Square towards Umrer.</p> <p>(b). Parts of Nagpur (Rural) Tehsil adjoining Tehsils of Hingna, Nagpur (Urban), Kamptee, Umrer and Kuhi of Nagpur District,</p> <p>(c). Tehsils of Hingna, Umrer, Bhiwapur and Kuhi of Nagpur District.</p> <p>2. District of Wardha (Excluding Tehsils of Ashti, Arvi and Karanja), and</p> <p>3. Districts of Bhandara, Gondia, Chandrapur and Gadchiroli in the State of Maharashtra.</p>
73	Nagpur II	<p>1. Following Areas of Nagpur District:</p> <p>(a). Municipal limits of Nagpur city excluding the areas covered by Nagpur-I</p> <p>(b). Parts of Nagpur (Rural) Tehsil excluding the areas covered by Nagpur-I.</p> <p>(c). All other Tehsils of Nagpur District excluding the Tehsils covered by Nagpur-I.</p> <p>2. Tehsils of Ashti, Arvi and Karanja in Wardha District; and</p> <p>3. Districts of Amravati, Yavatmal, Akola, Washim and Buldhana in the State of Maharashtra</p>
74	Nashik	Districts of Nashik, Dhule, Nandurbar, Jalgaon and Ahmednagar in the State of Maharashtra.

75	Navi Mumbai	The areas falling under following pin codes 400042, 400043, 400046, 400071, 400073 to 400076, 400078 to 400083, 400085, 400087, 400088, 400094, 400603, 400611, 400612,400708 in the State of Maharashtra.
76	Noida	Areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddh Nagar and area falling in district of Hapur in the state of Uttar Pradesh.
77	Palghar	The areas falling under following pin codes : 401102, 401103, 401201 to 401203, 401205 to 401210, 401301 to 401306, 401401 to 401407, 401501 to 401506, 401601 to 401610, 401701 to 401703 in the State of Maharashtra.
78	Panchkula	Revenue Districts namely Panchkula, Panipat, Yamuna Nagar, Ambala, Karnal, Kaithal and Kurukshetra in the State of Haryana.
79	Patna I	Districts of Patna, Buxar, Kaimur (Bhabhua), Bhojpur, Rohtas, Arwal, Jehanabad, Aurangabad, Gaya, Nawada, Nalanda, Sheikhpura, Lakhisarai, Jamui, Munger, Banka and Bhagalpur in the State of Bihar.
80	Patna II	Districts of Vaishali, Saran, Gopalganj, Muzaffarpur, West Champaran, East Champaran, Sitamarhi, Sheohar, Madhubani, Darbhanga, Supaul, Begusarai, Saharsa, Madhepura, Khagaria, Purnia, Araria, Katihar, Kishanganj, Samastipur and Siwan in the State of Bihar.
81	Puducherry	Union Territory of Puducherry including Karaikal, Mahe and Yanam.
82	Pune –I	(i) Area of Junnar, Ambegaon, Khed, Shirur, Maval and Mulshi Talukas of Pune District; and (ii) Part of Haveli Taluka of Pune district comprising of PIN Code 411001,411006,411012,411013,411014,411015,411017,411018,411019, 411026,411027,411031,411032,411033,411034,411035,411036,411039, 411044,411047,411057,411061,411062,412101,412109,412110,412201, 412202,412216,412207 and 412307; and (iii) Area of PIN code 412202 falling in Haveli and Daund Talukas of Pune District in the State of Maharashtra.
83	Pune II	(i) Area of Velhe, Bhor, Purandhar, Baramati, Indapur Talukas of Pune District; and (ii) Part of Haveli Taluka of Pune District comprising of PIN code numbers 411002, 411003, 411004, 411005, 411007, 411008, 411009, 411011, 411016, 411020, 411021, 411022, 411023, 411024, 411025, 411028, 411030, 411037, 411038, 411040, 411041, 411042, 411043, 411045, 411046, 411048, 411051, 411052, 411058, 411060, <sup>16</sup> [411069,] 412205 and 412308; and (iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and (iv) District of Solapur in the State of Maharashtra

84	Raigarh	The areas falling under following pin codes: 402101 to 402118, 402120, 402122, 402125, 402126, 402201 to 402210, 402301 to 402309, 402401 to 402406, 410101, 410102, 410201 to 410212, 410216 to 410222 and 415213 in the State of Maharashtra.
85	Raipur	State of Chhattisgarh.
86	Rajkot	Districts of Rajkot, Morbi, Jamnagar, and Devbhumi Dwarka in the State of Gujarat.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Gujarat and the Union territories of Daman and Diu.
87	Ranchi	Districts of Ranchi, Lohardaga, Simdega, Gumla, Khunti, Ramgarh, Hazaribagh, Chatra, Palamu, Garhwa, Latehar, Bokaro, Giridih, Koderma, Dhanbad, Deogarh, Jamtara, Pakur, Sahibganj, Godda and Dumka in the State of Jharkhand.
88	Rangareddy	Districts of Bhadradi, Jogulamba (Gadwal), Khammam, Mahaboobnagar, Nagarkurnool, Nalgonda, Suryapet and Wanaparthy and Rangareddy District (Ward Nos. 11 to 23, 25 and 104 to 110 of Greater Hyderabad Municipal Corporation but excluding Rajendranagar Mandal) in the State of Telangana.
89	Rohtak	Districts namely Rohtak, Jhajjar, Bhiwani, Charkhi Dadri, Jind, Hisar, Sirsa, Fatehabad and Sonapat in the State of Haryana.
90	Rourkela	Districts of Anugul, Sundergarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur (Sonepur), Boudh, Bargarh, Bolangir, Keonjhar, Mayurbhanj and Nuapada in the State of Odisha.
91	Salem	Districts of Salem, Namakkal, Erode, Dharmapuri, Krishnagiri and Dharampuram, Kangeyam Taluk and Uthukkuli Taluks in the district of Tirupur in the State of Tamil Nadu.
92	Secunderabad	Districts of Jangaon, Jayashankar, Mahboobabad, Warangal (Rural), Warangal (Urban) and Yadadri and Ward Nos. 1 to 10, 81 to 88, 90 and 142 to 150 of Greater Hyderabad Municipal Corporation (falling in Hyderabad, Rangareddy and Medchal Districts) along with Uppal, Kapra, Medipally and Ghatkesar Mandals of Medchal District in the State of Telangana.
93	Shillong	State of Meghalaya.
94	Shimla	State of Himachal Pradesh.
95	Siliguri	State of Sikkim and Districts of Darjeeling, Kalimpong, Jalpaiguri, Coochbehar, Alipurduar, Uttar Dinajpur, Dakshin Dinajpur and Malda in the State of West Bengal.
96	Surat	Districts of Surat, Navsari, Valsad, Dangs and Tapi in the State of Gujarat.
97	Thane	The areas falling under following pin codes: 400066, 400067, 400068, 400091, 400092, 400101, 400103, 400601, 400602, 400604, 400605, 400606, 400609, 400610, 400613, 400616, 401101, 401104 to 401107 in the State of Maharashtra.
98	Thane Rural	The areas falling under following pin codes: 421001 to 421005, 421102, 421103, 421201 to 421206, 421301, 421303, 421304, 421306, 421401 to 421403, 421501 to 421506, 421601 to 421605 in the State of Maharashtra.

99	Thiruvananthapuram	Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha and Kottayam in the State of Kerala.
<a href="#">29</a> [100]	Tiruchirappalli	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Veda sandur Taluk of Dindigul District in the State of Tamil Nadu.]
<a href="#">14</a> [101]	Tirupati	Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.]
<a href="#">30</a> [102]	Udaipur	Districts of Udaipur, Salambar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.]
103	Ujjain	Districts of Dhar, Khargone, Badwani, Khandwa, Burhanpur, Ratlam, Mandsaur, Neemuch, Jhabua, Alirajpur, Ujjain, Agar Malwa, Shajapur in the State of Madhya Pradesh.
104	Vadodara I	Vadodara District (excluding Savli and Desar Taluka), Anand, Kheda and Mahisagar Districts in the State of Gujarat
105	Vadodara II	Districts of Panchmahal, Dahod, Chhota Udepur, Bharuch, Narmada and SavliDesar Taluka of Vadodara District in the State of Gujarat.
106	Varanasi	Districts of Sonebhadra, Mirzapur, Varanasi, Chandauli, Ghazipur, Ballia, Mau, Azamgarh, Deoria, Kushinagar, Gorakhpur, Maharajganj, Sant Kabir Nagar and Siddharth Nagar in the State of Uttar Pradesh.
<a href="#">15</a> [107]	Visakhapatnam	In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparthi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh.]

Table III

**Jurisdiction of Commissioner of Central Tax (Appeals) and Additional Commissioner <sup>5</sup>[or Joint Commissioner] of Central Tax (Appeals)**

Sl. No.	Commissioner of Central Tax (Appeals) and Additional Commissioner <sup>5</sup> [or Joint Commissioner] of Central Tax (Appeals)	Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar
2	Allahabad	Allahabad, Kanpur, Varanasi
3	Belgavi	Belgavi, Mangalore
4	Bengaluru I	Bengaluru East, Bengaluru South
5	Bengaluru II	Bengaluru North, Bengaluru North West

6	Bhopal	Bhopal, Jabalpur
7	Bhubaneswar	Bhubaneswar, Rourkela
8	Chandigarh	Chandigarh, Shimla
9	Chennai I	Chennai North, Puducherry
10	Chennai II	Chennai South, Chennai Outer
11	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
12	Dehradun	Dehradun
13	Delhi I	Delhi North, Delhi East
14	Delhi II	Delhi South, Delhi West
15	Goa	Goa
16	Guntur	Visakhapatnam, Guntur, Tirupati
17	Gurugram	Gurugram, Faridabad
18	Commissioner (Appeals) Guwahati	Guwahati, Dibrugarh, Shillong, Itanagar, Dimapur, Imphal, Aizawl, Agartala
	Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Guwahati	Guwahati, Dibrugarh, Itanagar
	Additional Commissioner <sup>5</sup> [or Joint Commissioner] (Appeals) Shillong	Shillong, Dimapur, Imphal, Aizawl, Agartala
19	Hyderabad I	Hyderabad, Rangareddy
20	Hyderabad II	Medchal, Secunderabad
21	Indore	Indore, Ujjain
22	Jaipur	Jaipur, Alwar
23	Jammu	Jammu
24	Jodhpur	Jodhpur, Udaipur
25	Kochi	Thiruvananthapuram ,Kochi, Kozhikode
26	Kolkata I	Kolkata North, Kolkata South

27	Kolkata II	Howrah, Haldia
28	Lucknow	Lucknow, Agra
29	Ludhiana	Ludhiana, Jalandhar
30	Meerut	Meerut, Ghaziabad
31	Mumbai I	Mumbai South
32	Mumbai II	Mumbai East, Mumbai Central
33	Mumbai III	Mumbai West, Palghar
34	Mysuru	Mysuru, Bengaluru West
35	Nagpur	Nagpur-I , Nagpur-II
36	Nashik	Nashik, Aurangabad
37	Noida	Noida , Gautam Buddha Nagar
38	Panchkula	Panchkula, Rohtak
39	Patna	Patna-I ,Patna-II
40	Pune-I	Pune-I , Kolhapur
41	Pune-II	Pune-II
42	Raigarh	Raigarh, Navi Mumbai, Belapur
43	Raipur	Raipur
44	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
45	Ranchi	Ranchi, Jamshedpur
46	Siliguri	Siliguri, Bolpur
47	Surat	Surat, Daman
48	Thane	Thane, Thane Rural, Bhiwandi
49	Vadodara	Vadodara-I, Vadodara-II

<sup>10</sup>Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at Sl. No. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at Sl. No. 13 and 14 of Table III;

Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at Sl. No. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at Sl. No. 31 and 32 of Table III.]

**Table IV**  
**Jurisdiction of Commissioner of Central Tax (Audit)**

Sl. No.	Commissioner of Central Tax (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar
2	Belgavi	Belgavi, Mangalore
3	Bengaluru I	Bengaluru East, Bengaluru South
4	Bengaluru II	Bengaluru North, Bengaluru North West
5	Bhopal	Bhopal, Jabalpur
6	Bhubaneswar	Bhubaneswar, Rourkela
7	Chandigarh	Chandigarh, Shimla
8	Chennai I	Chennai North, Puducherry
9	Chennai II	Chennai South, Chennai Outer
10	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
11	Dehradun	Dehradun
12	Delhi I	Delhi North, Delhi East
13	Delhi II	Delhi South, Delhi West
14	Durgapur	Siliguri, Bolpur
15	Guntur	Visakhapatnam, Guntur, Tirupati

16	Gurugram	Gurugram, Faridabad
17	Hyderabad I	Hyderabad, Rangareddy
18	Hyderabad II	Medchal, Secunderabad
19	Indore	Indore, Ujjain
20	Jaipur	Jaipur, Alwar
21	Jammu	Jammu
22	Jodhpur,	Jodhpur, Udaipur
23	Kanpur	Kanpur, Allahabad, Varanasi
24	Kochi	Thiruvananthapuram, Kochi, Kozhikode
25	Kolkata I	Kolkata North, Kolkata South
26	Kolkata II	Howrah, Haldia
27	Lucknow	Lucknow, Agra
28	Ludhiana	Ludhiana, Jalandhar
29	Meerut	Meerut, Ghaziabad
30	Mumbai I	Mumbai South
31	Mumbai II	Mumbai East, Mumbai Central
32	Mumbai III	Mumbai West, Palghar
33	Mysuru	Mysuru, Bengaluru West
34	Nagpur	Nagpur-I , Nagpur-II
35	Nashik	Nashik, Aurangabad
36	Noida	Noida , Gautam Buddh Nagar
37	Panchkula	Panchkula, Rohtak
38	Patna	Patna-I ,Patna-II
39	Pune-I	Pune-I , Kolhapur

40	Pune-II	Pune-II, Goa
41	Raigarh	Raigarh, Navi Mumbai, Belapur
42	Raipur	Raipur
43	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
44	Ranchi	Ranchi, Jamshedpur
45	Shillong	Shillong, Guwahati, Dibrugarh, Itanagar, Dimapur, Imphal, Aizawl, Agartala
46	Surat	Surat, Daman
47	Thane	Thane, Thane Rural, Bhiwandi
48	Vadodara	Vadodara-I, Vadodara-II

**23** TABLE V

**Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence**

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.]
2.	Principal Commissioner Bengaluru East	
3.	Principal Commissioner Bhopal	
4.	Principal Commissioner Bhubaneswar	
5.	Principal Commissioner Chandigarh	
6.	Commissioner Chennai South	
7.	Principal Commissioner Delhi North	
8.	Commissioner Delhi West	

9.	Commissioner Faridabad
10.	Principal Commissioner Guwahati
11.	Principal Commissioner Jaipur
12.	Principal Commissioner Kolkata North
13.	Principal Commissioner Lucknow
14.	Principal Commissioner Meerut
15.	Commissioner Nagpur-II
16.	Commissioner Palghar
17.	Commissioner Pune-II
18.	Commissioner Rangareddy
19.	Principal Commissioner Ranchi
20.	Commissioner Surat
21.	Commissioner Thane
22.	Commissioner Thiruvantathapuram
23.	Principal Commissioner Visakhapatnam

6. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

[F.No 349/52/2017-GST]

(Dr. Sreeparvathy S. L.)

Under Secretary to the Government of India

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**NOTES:-**

1.	Inserted vide <a href="#">Notification No. 79/2018 – Central Tax dated 31-12-2018</a>
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