



[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 25th 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 19th 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 19th 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 | |

Notification No. 27/2024-Central Tax, dated 25-11-2024

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| 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 1st 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.