Circular No. 255/01/2026-GST

F. No. CBIC-20010/11/2026-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing
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New Delhi, Dated the 25th June, 2026

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Director General/ Director General (All)

Madam/Sir,

Subject: Clarification regarding jurisdiction in cases involving migration/ transfer of taxable persons from one jurisdiction to another jurisdiction– reg.

References have been received from field formations seeking clarification on the validity of action taken, and on the authority competent to act, at various stages of proceedings under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") in cases where the jurisdiction of the taxable person has changed on account of change in Principal Place of Business of the taxable person.

2. Clarification has been sought on the following:

(i) whether an action undertaken by the transferor jurisdictional authority, at a given stage of proceedings, before such migration/transfer of the taxable person to another jurisdiction, remains valid and applicable on the transferee jurisdiction authority;

(ii) whether the transferor jurisdiction authority can take any action or initiate proceeding against the taxable person, after he has migrated/transferred to another jurisdiction (transferee); and

(iii) who would be the authority competent to give effect to, implement, or act upon any such action already taken, and also to act upon any consequential action arising from the antecedent proceedings, including representing, defending, or otherwise conducting proceedings, filing of appeals before the appellate authority or appellate tribunal, in cases involving migration/transfer of the taxable person.

3. The matter has been examined in consultation with the Union Ministry of Law and Justice. In order to ensure uniformity in the implementation of procedure in such cases involving migration/transfer of taxable persons from one jurisdiction to another, the Central Board of Indirect Taxes and Customs (hereinafter referred to as "the Board"), hereby, issues the following clarifications in the matter.

4. The core issue, common to all the proceedings under the GST framework referred to in para 2 above, is a conflict between the validity of action already taken by the erstwhile (transferor) jurisdictional officer, and the need for the present (transferee) jurisdictional officer to have control over the proceeding once a taxable person has migrated/transferred to a different jurisdiction. The governing principle, applicable uniformly across all stages of actions or proceedings, is that jurisdiction to exercise a statutory power is required to be assessed as on the date on which the power is actually invoked. A subsequent migration/transfer of the taxable person does not retrospectively vitiate a proceeding already validly initiated or concluded by the erstwhile (transferor) jurisdictional officer, though it does affect who should conduct matters from that point forward.

5. Where an action corresponding to particular stage of proceedings (i.e. investigation, conducting audit, issuance of show cause notice, issuance of adjudication order, issuance of Order-in-review, filing of appeal, issuance of Order-in-Appeal, or any other proceedings under the CGST Act and the rules made thereunder) has been validly undertaken by the officer having jurisdiction over the registered taxpayer at that time (transferor), the action so taken remains valid, notwithstanding subsequent migration/transfer of the taxable person to another jurisdiction (transferee). The conduct of the next stage of proceedings, and the implementation of any directions contained in an action already taken or proceedings, is however to be undertaken by the officer presently having jurisdiction (transferee) over the taxable person, and not by the erstwhile (transferor) jurisdictional officer who, on account of the migration/transfer of the taxpayer, ceased to have jurisdiction thereon.

6. Judicial treatment of post-migration/transfer actions, as held by the Hon'ble Supreme Court and Hon'ble High Courts in various of judicial pronouncements, in tax related matters, shows that the past acts of a competent authority remain valid, and enforcement and further proceedings must be taken over by the officer, who has now acquired jurisdiction (transferee) subsequent to such migration/ transfer. In such cases, it has been highlighted that continuing or consequent proceedings to any action, must be exercised by the authority currently having jurisdiction over the taxable person, after the said migration/transfer. Moreover, there is nothing to prevent the transferee jurisdictional authority from acting upon an earlier valid administrative or quasi-judicial action or proceeding initiated by the transferor jurisdictional authority. This indicates that the present jurisdictional authority (transferee) should be the face of proceedings at every subsequent stage after the migration/ transfer and wherever any action or proceeding had already been initiated by the transferor jurisdictional authority before the migration/ transfer, the transferee jurisdictional authority can rely on such action or proceeding already taken by the erstwhile jurisdictional authority (transferor).

7. Therefore, it is hereby clarified that:

(a) Where any action or proceeding under the CGST Act and the rules made thereunder has been validly undertaken by the transferor jurisdictional authority having jurisdiction over the registered taxpayer on the date such action was undertaken, the same shall remain valid notwithstanding the subsequent migration/ transfer of the taxable person to another jurisdictional authority. The transferee jurisdictional authority shall act upon, give effect to, and proceed on the basis of such earlier valid action taken by the transferor jurisdictional authority, as if it had itself initiated the same.

(b) The transferor jurisdiction authority shall not take any action or initiate proceedings against the taxable person, after he has migrated/ transferred to another jurisdiction and any issue that comes to the notice of the transferor jurisdictional authority should be intimated to the transferee jurisdictional authority for any further action.

(c) Where the taxable person migrates to another jurisdiction during the pendency of any action or proceeding initiated by the transferor jurisdictional authority, the transferee jurisdictional authority shall take over and conclude the same from the stage at which it stood at the time of migration/ transfer, and shall be competent to take all further actions, including consequential proceedings that might arise therefrom. Thus, the transferee jurisdictional authority shall be the competent authority to give effect to, implement, or

act upon any such action already taken, and also to act upon any consequential action arising from the antecedent proceedings, including representing, defending, or otherwise conducting proceedings, filing of appeals before the appellate authority or appellate tribunal, in cases involving migration/transfer of the taxable person.

8. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)