



## NOTIFICATION NO. 14/2017-CENTRAL TAX, DATED 1-7-2017 [UPDATED]

[As Corrected by Corrigendum F.No. 349/52/2017-Gst, dated 29-7-2019]

[As Amended by Notification No. 1/2023-Central Tax [G.S.R. 8(E)/F.No. Cbic-20006/17/2022-Gst], dated 4-1-2023]

In exercise of the powers conferred 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>1</sup>[the Government] hereby appoints the officers namely: — directorate General of Goods and Services Tax Intelligence, Directorate General of Goods and Services Tax and Directorate General of Audit as specified in column (2) of the Table below, as central tax officers and invests them with all the powers under the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 and the rules made thereunder, throughout the territory of India, as are exercisable by the central tax officers of the corresponding rank as specified in column (3) of the said Table, namely:—

TABLE

Sl.No.	Officers	Officers whose powers are to be exercised
(1)	(2)	(3)
1.	Principal Director General, Goods and Services Tax Intelligence or Principal Director General, Goods and Services Tax	Principal Chief Commissioner
2.	Director General, Audit	Chief Commissioner
3.	Principal Additional Director General, Goods and Services Tax Intelligence or Principal Additional Director General, Goods and Services Tax or Principal Additional Director General, Audit	Principal Commissioner
4.	Additional Director General, Goods and Services Tax Intelligence or Additional Director General, Goods and Services Tax or Additional Director General, Audit	Commissioner
5.	Additional Director, Goods and Services Tax Intelligence or Additional Director, Goods and Services Tax or Additional Director, Audit	Additional Commissioner
6.	Joint Director, Goods and Services Tax Intelligence or Joint Director, Goods and Services Tax or Joint Director, Audit	Joint Commissioner
7.	Deputy/Assistant Director, Goods and Services Tax Intelligence or Deputy/Assistant Director, Goods and Services Tax or Deputy/Assistant Director, Audit	Deputy Commissioner or Assistant Commissioner

<sup>1</sup> Corrected vide CORRIGENDUM dated 29-07-2019 before it was read as "the Central Board of Excise and Customs"

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8.	Senior Intelligence Officer, Goods and Services Tax Intelligence or Superintendent, Goods and Services Tax or Superintendent, Audit	Superintendent
<sup>2</sup> [8A	<i>Additional Assistant Director, Goods and Services Tax Intelligence or Additional Assistant Director, Goods and Services Tax or Additional Assistant Director, Audit</i>	<i>Superintendent]</i>
9.	Intelligence Officer, Goods and Services Tax Intelligence or Inspector, Goods and Services Tax or Inspector, Audit	Inspector

2. This notification shall come into force with effect from the 1st day of July, 2017.

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<sup>2</sup> Inserted by Notification No. 1/2023-Central Tax [G.S.R. 8(E)/F.No. CBIC-20006/17/2022-GST], dated 4-1-2023, w.e.f. 4-1-2023.