



The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-198

1) Widening of territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax

The territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax has been widened for the cities of Guntur, Tirupati and Vishakhapatnam in the State of Andhra Pradesh with retrospective effect from 04.04.2022.

[Notification No. 39/2023-CT dt. 17.08.2023](#)

2) Appointment of common adjudicating authority in respect of show cause notices issued in favour of M/s United Spirits Ltd.

In exercise of powers conferred under section 5 of the CGST Act, 2017 and section 3 of the IGST Act, 2017, the Board has appointed Joint or Additional Commissioner of Central Tax, Kolkata North Central Excise and GST Commissionerate (a common adjudicating authority) to exercise the powers and discharge the duties conferred or imposed on Joint or Additional Commissioner, CGST and Central Excise, Mumbai Central Commissionerate in respect of show cause notices issued in favour of M/s United Spirits Ltd. located in Mumbai.

Notification No. 40/2023- CT dt. 17.08.2023

3) CGST (Amendment) Act, 2023 and IGST (Amendment) Act, 2023

CGST (Amendment) Bill, 2023 and IGST (Amendment) Bill, 2023 have received the assent of the President of India on 18.08.2023 and thus, have been enacted.

*Vice - Chairman
GST & Indirect Taxes Committee*

*Chairman
GST & Indirect Taxes Committee*

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