



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

**GOODS & SERVICES TAX UPDATE-248**

**Amendment in assignment of powers to Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of DGGI**

[Notification No. 2/2022-CT dated 11-3-2022](#) inserted Table V in [Notification No. 2/2017-CT dated 17.06.2017](#) which notified the jurisdiction of Central Tax Officers and assigned power to the following Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of DGGI (Directorate General of Goods and Services Tax Intelligence).

**Table V**

<b>S. No.</b>	<b>Principal Commissioner or Commissioner of Central Tax</b>	<b>Powers (Exercisable throughout the territory of India)</b>
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 Bhopal	
3.	Principal Commissioner Chandigarh	
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	

This table has now been amended to extend such power to the following officers with effect

from 01.12.2024:

1. Principal Commissioner Bengaluru East
2. Principal Commissioner Bhubaneswar
3. Commissioner Delhi West
4. Commissioner Faridabad
5. Principal Commissioner Jaipur
6. Principal Commissioner Meerut
7. Commissioner Nagpur-II
8. Commissioner Palghar
9. Commissioner Pune-II
10. Principal Commissioner Ranchi
11. Commissioner Surat
12. Commissioner Thiruvantathapuram
13. Principal Commissioner Visakhapatnam

**[Notification No. 27/2024-CT dated 25.11.2024](#)**

For further clarification with regard to the above issue, kindly refer to the link below:

**[Circular No. 239/33/2024-GST dated 04.12.2024](#)**

***Vice – Chairman  
GST & Indirect Taxes Committee***

***Chairman  
GST & Indirect Taxes Committee***

*The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at [gst@icai.in](mailto:gst@icai.in). Please visit the website of the Committee <https://idtc.icai.org/index.php> for previous GST Updates and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.*

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