



The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE - 262

Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI

[Circular No. 250/07/2025-GST dated 24.06.2025](#) issued by the CBIC addresses the topic of identifying the appropriate authorities for review, revision, and appeal against Orders-in-Original (O-I-Os) passed by Common Adjudicating Authorities (CAAs), specifically for show cause notices issued by the Directorate General of GST Intelligence (DGGI). Although *Notification No. 02/2017 dated 19th June 2017* (as amended) read with *Circular No. 239/33/2024-GST dated 04th December 2024* designated certain officers as CAAs, the procedures for subsequent legal recourse—such as review, revision, and appeals—were not specified.

Upon consultation with the Union Ministry of Law and Justice, it was clarified that sections 107 and 108 of the CGST Act, 2017, provide for the appeal and revision of such orders. Similarly, the Reviewing Authority also has the power under the said section to review adjudication orders passed by a CAA who is posted under the said reviewing authority.

In order to ensure uniformity in procedure for review, revision, and appeal against the Orders-in-Original (O-I-Os) adjudicated by Common Adjudicating Authorities, the following has been clarified:

- a) **Review under Section 107 of the CGST Act, 2017** - The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the reviewing authority in respect of such O-I-Os.
- b) **Revisional Power under Section 108 of the CGST Act, 2017** - The Principal Commissioner or Commissioner of Central Tax under whom the Common Adjudicating Authority (Additional/ Joint Commissioner) is posted shall be the revisional authority in respect of such O-I-Os.
- c) **Appeal Procedure under Section 107 of the CGST Act, 2017:** Appeals against the order of Common Adjudicating Authority (Additional/Joint Commissioner) shall lie before the Commissioner (Appeals) corresponding to the territorial jurisdiction of the Principal Commissioner or the Commissioner of Central Tax, under whom the said Common

Adjudicating Authority (Additional/ Joint Commissioner) is posted, as specified in Table III of notification No. 02/2017-Central tax dated 19th June, 2017.

- d) Department's Representation in Appeals:** The Principal Commissioner or Commissioner of Central Tax of such Commissionerate under whom the Common Adjudicating Authority (Additional/Joint Commissioner) is posted shall represent the department in appeal proceedings against the O-I-Os passed by such Common Adjudicating Authority (Additional/Joint Commissioner) and accordingly may appoint any officer subordinate to him to be the designated officer for filing departmental appeals.
- e)** The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGGI formation before proceeding to decide on the order passed by the CAA.

Readers can access all updated notifications on the Committee's website <https://idtc.icai.org/> under the 'GST Statutes' section.

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

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

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