



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Shri Shashank Priya, IRS
Member (GST, CX & ST)
Central Board of Indirect Taxes & Customs
Department of Revenue
Government of India
North Block
New Delhi – 110001

Esteemed Sir,

Sub: Request for Clarification Regarding Jurisdiction to Review / Decide Appeals under Section 107 of CGST Act, 2017 or Revision of Orders under Section 108 of CGST Act, 2017 Against Orders Passed by Additional / Joint Commissioners Having All-India Jurisdiction

Greetings. This refers to the recent *Circular No. 250/07/2025-GST dated 24th June, 2025* issued by the CBIC regarding Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI.

Practical Challenges in Implementation of the Circular

2. We humbly submit that the implementation of the said Circular may give rise to practical issues and will create genuine difficulties for taxpayers in availing the appellate remedies provided in the GST law. The key concerns are summarized in the ensuing paragraphs.

Territorial vs. All India jurisdiction of Central tax Officers

3. The jurisdiction of Central Tax Officers has been prescribed vide *Notification No. 02/2017 dated 19th June 2017 (as amended)* read with *Circular No. 31/05/2018-GST dated 9th February 2018 (as amended)* [enclosed as **Annexures A & B** respectively]. In terms of para 3A¹ of the said notification, Joint/Additional Commissioners posted in specified Commissionerates have been designated as CAA with All India jurisdiction to adjudicate show cause notices issued by the officers of Directorate General of GST Intelligence (DGGI). It is pertinent to mention here that in terms of para 6 of *Circular No. 31/05/2018 – GST dated 9th February 2018 (as amended)* Central Tax officers of Audit Commissionerates and DGGI can only issue show cause notices (SCN) and do not have power to adjudicate them.

¹ Inserted by Notification No. 2/2022-Central Tax, dated, 11-3-2022, w.e.f. 11-3-2022



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

4. A conjoint reading of *Notification No. 02/2017 dated 19th June 2017 (as amended)* read with *Circular No. 31/05/2018-GST dated 9th February 2018 (as amended)* shows that the jurisdiction of various ranks of Central Tax officers has been notified in terms of the territorial / geographical location and jurisdiction for a taxpayer is determined with reference to the geographical location of his principal place of business (hereinafter referred to as PPB).

5. As an exception to the territorial jurisdiction, All India jurisdiction has been granted to specified Additional / Joint Commissioners of Central Tax for adjudicating SCNs issued by the officers of DGGI vide *Notification No. 02/2017*. Such officers have been empowered to pass an adjudication order in respect of SCNs involving noticees located under the jurisdiction of multiple Central Tax Commissionerates. Further the jurisdiction of such CAA is determined with reference to the location of PPB of the noticee having the highest amount of demand of tax.

Example: If taxpayers (having different PAN) with PPB in Baroda, Indore, Raipur, and Ghaziabad are issued an SCN and the highest demand is on the taxpayer having PPB in Raipur, the Additional/Joint Commissioner posted in the Office of Principal Commissioner Raipur would adjudicate the matter.

Lack of Legal Backing for All India Jurisdiction of Appellate Authorities

6. While *Circular No. 31/05/2018-GST dated 9th February 2018 (as amended)* outlines the procedure to be followed in case of assigning the show cause notices to the CAA with their territorial jurisdiction, it does not specify the procedure related to review of, revision of, and appeals against such Orders-in -Original (O-I-Os) passed by CAA. The recent *Circular No. 250/07/2025-GST dated 24th June, 2025* seeks to provide for the same [enclosed as **Annexure C**].

7. In effect, *Circular No. 250/07/2025-GST dated 24th June, 2025*, has granted All India Jurisdiction to the Principal Commissioner/Commissioner and Commissioner (Appeals) under whom the CAA (Additional/Joint Commissioner) is posted for exercising the powers of review, revision and appeal against the O-I-Os adjudicated by such CAA.

8. With utmost respect, we submit that while the All India jurisdiction for Additional/Joint Commissioners was rightly conferred through an amendment to *Notification No. 02/2017-Central Tax dated 19th June 2017*, the extension of similar jurisdiction to the Principal Commissioner/Commissioner and Commissioner (Appeals) has been done through a Circular. It is a well-established legal position that notifications issued under delegated statutory powers carry legal authority while circulars are administrative instructions. Therefore, such a jurisdictional change ideally requires an amendment to the relevant notification, as a circular cannot amend or override the provisions laid down in a notification.



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Practical Difficulties in filing appeal against O-I-Os passed by CAA on Common Portal

9. It is important to note that the CAAs have not been given All India Jurisdiction on common portal and therefore, they cannot upload Form GST DRC-07 (*hereinafter referred to as "DRC-07"*) for taxpayers whose PPB is in a different Commissionerate.

For instance, in the example cited at para 5 above, the CAA in Raipur Commissionerate can upload DRC-07 for taxpayer having PPB in Raipur but cannot upload DRC-07 for taxpayers having PPB in Baroda, Indore and Ghaziabad. In such cases, the CAA requests the jurisdictional officers having jurisdiction in Baroda, Indore and Ghaziabad to upload DRC-07 on common portal. As a result, the taxpayers with PPB in Baroda, Indore and Ghaziabad are unable to file their appeal on the common portal before Commissioner (Appeals) Raipur, as the portal permits filing only within their own jurisdiction. At the same time, the Commissioner (Appeals) having jurisdiction of Baroda, Indore and Ghaziabad cannot accept the appeal (hard copy/manual filing) either, since the O-I-O was passed by an officer outside their jurisdiction.

10. Given that the appeal on the portal flows to the Appellate Authority as per the taxpayer's jurisdiction, it is unclear to how an Appellate Authority with All India Jurisdiction will access and process the appeal against the O-I-Os passed by CAA without the corresponding ARN appearing on their dashboard.

11. Moreover, it is also not clear how the jurisdictional Appellate Authorities will transfer such pending appeals (as appearing on their dashboard) to the Appellate Authority having All India Jurisdiction on the common portal.

Concern Regarding Access to Justice and Ease of Doing Business

12. The assignment of All India jurisdiction to common Appellate Authorities, although operationally intended for streamlining, inadvertently complicates access to justice. A taxpayer with PPB in Ghaziabad, for example, would be required to participate in the entire first appellate proceedings, review, or revision proceedings in another city—such as Raipur—where it has no business establishment or operations. This will create significant hardship for taxpayers, who would now face increased costs in terms of travel, engaging legal representation in distant locations, and time spent away from their primary place of business. This not only affects medium and small taxpayers more acutely but also goes against the Government's broader objective of promoting ease of doing business by reducing the compliance burden on taxpayers.

Our Humble Request

13. To address the practical difficulties and legal concerns arising from *Circular No. 250/07/2025-GST dated 24th June 2025*, we respectfully suggest the following for kind consideration:



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

(ia) **Territorial jurisdiction for Appeal / Review / Revision:** Appeals against the O-I-Os passed by CAA may lie before the respective Appellate Authorities having territorial jurisdiction over PPB of the taxpayer in line with the established principles of taxpayer-centric administration and broader goals of improving ease of doing business. Similarly review and revision functions in respect of such O-I-Os may also lie before the Authorities having territorial jurisdiction over PPB of the taxpayer. For this purpose, suitable amendments may be made in the *Circular No. 250/07/2025-GST dated 24th June, 2025*.

(ib) **Common Portal Enhancements:** The Common Portal may be suitably enhanced to enable the CAAs to upload DRC-07s for all noticees covered under their All India jurisdiction, irrespective of the PPB location. This will streamline the process of appeal filing on the portal.

(ic) **Instructions to Appellate Authorities:** Instructions may be issued directing the jurisdictional Appellate Authorities to accept appeals (even in manual/hard copy mode if required temporarily) against the O-I-O passed by CAA posted elsewhere, till the time the technological enhancements are made on the portal.

(ii) **Alternate view – Amendment in GST Notification to Ensure Legal Validity of All India Jurisdiction:** In an alternate view, if centralized jurisdiction for review/revision/appeal is intended to be retained for consistency or administrative convenience, then All India jurisdiction to the Principal Commissioner/Commissioner and Commissioner (Appeals) may be explicitly conferred through a suitable amendment to *Notification No. 02/2017 dated 19th June 2017 (as amended) read with Circular No. 31/05/2018-GST dated 9th February 2018 (as amended)*. This will ensure legal sustainability and avoid unwarranted litigation on jurisdictional aspects.

This is submitted for your kind consideration. We shall be glad to provide any further inputs as may be required. Your office may contact the undersigned at rk@icai.in / 9444017087 or CA. Umesh Sharma, Vice Chairman, GST & Indirect Taxes Committee at fcaumeshsharma@gmail.com / 9822079900 or the Secretary to the Committee at gst@icai.in / 9205559863.

Yours sincerely,

CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee

NOTIFICATION NO. 2/2017-CENTRAL TAX, DATED 19-6-2017 [UPDATED]

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

[As Amended by Notification No. 79/2018-Central Tax, dated 31-12-2018, Notification No. 4/2019 - Central Tax, dated 29-1-2019, Notification No. 51/2019 - Central Tax, dated 31-10-2019, Notification No. 2/2021 - Central Tax, dated 12-1-2021, Notification No. 2/2022-Central Tax, dated, 11-3-2022, Notification No. 39/2023-Central Tax, dated 17-8-2023, Notification No. 5/2024-Central Tax, dated 30-1-2024, Notification No.10/2024-Central Tax, dated 29-5-2024, Notification No. 11/2024-Central Tax, dated 30-5-2024, Notification No. 27/2024-Central Tax, dated 25-11-2024 and Notification No. 10/2025-Central Tax, dated 13-03-2025]

In exercise of the powers 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), ¹[the Government] hereby appoints—

- (a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax and Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax and Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax and Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax and Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax and Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax and Assistant Directors of Central Tax,
- (i) Commissioners of Central Tax (Audit),
- (j) Commissioners of Central Tax (Appeals),
- (k) Additional Commissioners of Central Tax (Appeals),
- ²[(l) Joint Commissioner of Central Tax (Appeals),]

and the central tax officers subordinate to them as central tax officers and vests them with all the powers under both the said Acts and the rules made thereunder with respect to the jurisdiction specified in the Tables given below.

2. The Principal Chief Commissioners of Central Tax or the Chief Commissioners of Central Tax, as the case may be, specified in column (2) of Table I, are hereby vested with the territorial jurisdiction over the—

- (a) Principal Commissioners of Central Tax and Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table;

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

² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

- (b) Commissioners of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table;
- (c) Additional Commissioners³[or Joint Commissioner] of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table; and
- (d) Commissioners of Central Tax (Audit) specified in the corresponding entry in column (5) of the said Table.

3. The Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in column (2) of Table II and the central tax officers subordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.

⁴[Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board.]

⁵[3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.]

4. The Commissioners of Central Tax (Appeals) and ⁶[any officer not below the rank of Joint Commissioners (Appeals)] specified in column (2) of Table III and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

5. The Commissioners of Central Tax (Audit) specified in column (2) of Table IV and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

3 Substituted for "Additional Commissioner" by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

4 Inserted by Notification No. 79/2018 - Central Tax, dated 31-12-2018, w.e.f. 31-12-2018.

5 Inserted by Notification No. 2/2022-Central Tax, dated, 11-3-2022, w.e.f. 11-3-2022.

6 Substituted for "Additional Commissioners of Central Tax (Appeals)" by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

TABLE I

JURISDICTION OF PRINCIPAL CHIEF COMMISSIONER/ CHIEF COMMISSIONER OF CENTRAL TAX IN TERMS OF PRINCIPAL COMMISSIONERS/COMMISSIONERS OF CENTRAL TAX, COMMISSIONERS OF CENTRAL TAX (APPEALS), ADDITIONAL COMMISSIONER ⁷[OR JOINT COMMISSIONER] OF CENTRAL TAX (APPEALS) AND COMMISSIONERS OF CENTRAL TAX (AUDIT)

Sl. No.	Principal Chief Commissioner/Chief Commissioner of Central Tax	Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Principal Commissioner/Commissioner of Central Tax		Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and ⁸ [or Joint Commissioner] (Appeals)		Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Commissioner (Audit)	
(1)	(2)	(3)		(4)		(5)	
1	Principal Chief Commissioner Ahmedabad	1.3.1	Commissioner Ahmedabad North	1. 4.1	Commissioner (Appeals) Ahmedabad and ⁹ [or Joint Commissioner] (Appeals) Ahmedabad	1.5.1	Commissioner (Audit) Ahmedabad
		1.3.2	Principal Commissioner Ahmedabad South				
		1.3.3	Commissioner Gandhinagar				
		1.3.4	Commissioner Rajkot	1.4.2	Commissioner (Appeals) Rajkot and Additional Commissioner ¹⁰ [or Joint Commissioner] (Appeals) Rajkot	1.5.2	Commissioner (Audit) Rajkot
		1.3.5	Commissioner Bhavnagar				
		1.3.6	Commissioner Kutch (Gandhidham)				
2	Principal Chief Commissioner Bengaluru	2.3.1	Principal Commissioner Bengaluru East	2.4.1	Commissioner (Appeals I) Bengaluru and Additional Commissioner ¹¹ [or Joint Commissioner] (Appeals I)	2.5.1	Commissioner (Audit I) Bengaluru
		2.3.2	Commissioner Bengaluru South				

⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

¹⁰ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

¹¹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

					Bengaluru		
		2.3.3	Commissioner Bengaluru North	2.4.2	Commissioner (Appeals II) Bengaluru and Additional Commissioner ¹² [or Joint Commissioner] (Appeals II) Bengaluru	2.5.2	Commissioner (Audit II) Bengaluru
		2.3.4	Commissioner Bengaluru North West				
		2.3.5	Principal Commissioner Bengaluru West	2.4.3	Commissioner (Appeals) Mysuru and Additional Commissioner ¹³ [or Joint Commissioner] (Appeals) Mysuru	2.5.3	Commissioner (Audit) Mysuru
		2.3.6	Principal Commissioner Mysuru				
		2.3.7	Commissioner Belgavi	2.4.4	Commissioner (Appeals) Belgavi and Additional Commissioner ¹⁴ [or Joint Commissioner] (Appeals) Belgavi	2.5.4	Commissioner (Audit) Belgavi
		2.3.8	Commissioner Mangalore				
3	Chief Commissioner Bhopal	3.3.1	Principal Commissioner Bhopal	3.4.1	Commissioner (Appeals) Bhopal and Additional Commissioner ¹⁵ [or Joint Commissioner] (Appeals) Bhopal	3.5.1	Commissioner (Audit) Bhopal
		3.3.2	Commissioner Jabalpur				
		3.3.3	Principal Commissioner Raipur	3.4.2	Commissioner (Appeals) Raipur and Additional Commissioner ¹⁶ [or Joint Commissioner] (Appeals) Raipur	3.5.2	Commissioner (Audit) Raipur
		3.3.4	Commissioner Indore	3.4.3	Commissioner (Appeals) Indore and Additional	3.5.3	Commissioner (Audit) Indore
		3.3.5	Commissioner				

¹² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.¹³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.¹⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.¹⁵ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.¹⁶ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

			Ujjain		Commissioner ¹⁷ [<i>or Joint Commissioner</i>] (Appeals) Indore		
4	Chief Commissioner Bhubaneswar	4.3.1	Principal Commissioner Bhubaneswar	4.4.1	Commissioner (Appeals) Bhubaneswar and Additional Commissioner ¹⁸ [<i>or Joint Commissioner</i>] (Appeals) Bhubaneswar	4.5.1	Commissioner (Audit) Bhubaneswar
		4.3.2	Commissioner Rourkela				
5	Chief Commissioner Chandigarh	5.3.1	Principal Commissioner Chandigarh	5.4.1	Commissioner (Appeals) Chandigarh and Additional Commissioner ¹⁹ [<i>or Joint Commissioner</i>] (Appeals) Chandigarh	5.5.1	Commissioner (Audit) Chandigarh
		5.3.2	Commissioner Shimla				
		5.3.3	Commissioner Jammu	5.4.2	Commissioner (Appeals) Jammu and Additional Commissioner ²⁰ [<i>or Joint Commissioner</i>] (Appeals) Jammu	5.5.2	Commissioner (Audit) Jammu
		5.3.4	Principal Commissioner Ludhiana				
		5.3.5	Commissioner Jalandhar				
				5.4.3	Commissioner (Appeals) Ludhiana and Additional Commissioner ²¹ [<i>or Joint Commissioner</i>] (Appeals) Ludhiana	5.5.3	Commissioner (Audit) Ludhiana
6	Principal Chief Commissioner Chennai	6.3.1	Principal Commissioner Chennai North	6.4.1	Commissioner (Appeals I) Chennai and Additional	6.5.1	Commissioner (Audit I) Chennai
		6.3.2	Commissioner				

¹⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

¹⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

¹⁹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁰ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²¹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

			Puducherry		Commissioner ²² [<i>or Joint Commissioner</i>] (Appeals I) Chennai		
		6.3.3	Commissioner Chennai South	6.4.2	Commissioner (Appeals II) Chennai and Additional Commissioner ²³ [<i>or Joint Commissioner</i>] (Appeals II) Chennai	6.5.2	Commissioner (Audit II) Chennai
		6.3.4	Commissioner Chennai Outer				
		6.3.5	Principal Commissioner Coimbatore	6.4.3	Commissioner (Appeals) Coimbatore and Additional Commissioner ²⁴ [<i>or Joint Commissioner</i>] (Appeals) Coimbatore	6.5.3	Commissioner (Audit) Coimbatore
		6.3.6	Commissioner Tiruchirapally				
		6.3.7	Commissioner Madurai				
		6.3.8	Commissioner Salem				
7	Principal Chief Commissioner Delhi	7.3.1	Principal Commissioner Delhi North	7.4.1	Commissioner (Appeals I) Delhi and Additional Commissioner ²⁵ [<i>or Joint Commissioner</i>] (Appeals I) Delhi	7.5.1	Commissioner (Audit I) Delhi
		7.3.2	Commissioner Delhi East				
		7.3.3	Principal Commissioner Delhi South	²⁶ [7.4.2	Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi]	7.5.2	Commissioner (Audit II) Delhi
		7.3.4	Commissioner Delhi West				
8	Chief Commissioner	8.3.1	Principal Commissioner	8.4.1	Commissioner (Appeals)	8.5.1	Commissioner (Audit)

²² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁵ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁶ Substituted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021. Prior to its substitution the 7.4.2 as amended by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019, read as under:

"7.4.2 Commissioner (Appeals II) Delhi and Additional Commissioner or Joint Commissioner (Appeals II) Delhi".

	Guwahati		Guwahati		Guwahati and Additional Commissioner ²⁷ [or Joint Commissioner] (Appeals) Guwahati and Additional Commissioner ²⁸ [or Joint Commissioner] (Appeals) Shillong		Shillong
		8.3.2	Commissioner Dibrugarh				
		8.3.3	Commissioner Shillong				
		8.3.4	Commissioner Itanagar				
		8.3.5	Commissioner Dimapur				
		8.3.6	Commissioner Imphal				
		8.3.7	Commissioner Aizawl				
		8.3.8	Commissioner Agartala				
9	Chief Commissioner Hyderabad	9.3.1	Principal Commissioner Hyderabad	9.4.1	Commissioner (Appeals I) Hyderabad and Additional Commissioner ²⁹ [or Joint Commissioner] (Appeals I) Hyderabad	9.5.1	Commissioner (Audit I) Hyderabad
		9.3.2	Commissioner Rangareddy				
		9.3.3	Commissioner Medchal	9.4.2	Commissioner (Appeals II) Hyderabad and Additional Commissioner ³⁰ [or Joint Commissioner] (Appeals II) Hyderabad	9.5.2	Commissioner (Audit II) Hyderabad
		9.3.4	Commissioner Secunderabad				
10	Chief Commissioner Jaipur	10.3.1	Principal Commissioner Jaipur	10.4.1	Commissioner (Appeals) Jaipur and Additional Commissioner ³¹ [or Joint Commissioner] (Appeals) Jaipur	10.5.1	Commissioner (Audit) Jaipur
		10.3.2	Commissioner Alwar				

²⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

²⁹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁰ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³¹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

		10.3.3	Commissioner Jodhpur	10.4.2	Commissioner (Appeals) Jodhpur and Additional Commissioner ³² [or Joint Commissioner] (Appeals) Jodhpur	10.5.2	Commissioner (Audit) Jodhpur
		10.3.4	Commissioner Udaipur				
11	Principal Chief Commissioner Kolkata	11.3.1	Principal Commissioner Kolkata North	11.4.1	Commissioner (Appeals I) Kolkata and Additional Commissioner ³³ [or Joint Commissioner] (Appeals I) Kolkata	11.5.1	Commissioner (Audit I) Kolkata
		11.3.2	Commissioner Kolkata South				
		11.3.3	Commissioner Howrah	11.4.2	Commissioner (Appeals II) Kolkata and Additional Commissioner ³⁴ [or Joint Commissioner] (Appeals II) Kolkata	11.5.2	Commissioner (Audit II) Kolkata
		11.3.4	Commissioner Haldia				
		11.3.5	Commissioner Siliguri	11.4.3	Commissioner (Appeals) Siliguri and Additional Commissioner ³⁵ [or Joint Commissioner] (Appeals) Siliguri	11.5.3	Commissioner (Audit) Durgapur
		11.3.6	Commissioner Bolpur				
12	Principal Chief Commissioner Lucknow	12.3.1	Principal Commissioner Lucknow	12.4.1	Commissioner (Appeals) Lucknow and Additional Commissioner ³⁶ [or Joint Commissioner] (Appeals) Lucknow	12.5.1	Commissioner (Audit) Lucknow
		12.3.2	Commissioner Agra				
		12.3.3	Commissioner	12.4.2	Commissioner	12.5.2	Commission

³² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁵ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁶ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

			Kanpur		(Appeals) Allahabad and Additional Commissioner		er (Audit) Kanpur
		12.3.4	Commissioner Allahabad				
		12.3.5	Commissioner Varanasi		³⁷ [or Joint Commissioner] (Appeals) Allahabad		
13	Chief Commissioner Meerut	13.3.1	Principal Commissioner Meerut	13.4.1	Commissioner (Appeals) Meerut and Additional Commissioner	13.5.1	Commissioner (Audit) Meerut
		13.3.2	Commissioner Ghaziabad		³⁸ [or Joint Commissioner] (Appeals) Meerut		
		13.3.3	Principal Commissioner Noida	13.4.2	Commissioner (Appeals) Noida and Additional Commissioner	13.5.2	Commissioner (Audit) Noida
		13.3.4	Commissioner Gautam Buddh Nagar		³⁹ [or Joint Commissioner] (Appeals) Noida		
		13.3.5	Commissioner Dehradun	13.4.3	Commissioner (Appeals) Dehradun and Additional Commissioner	13.5.3	Commissioner (Audit) Dehradun
					⁴⁰ [or Joint Commissioner] (Appeals) Dehradun		
14	Principal Chief Commissioner Mumbai	14.3.1	Principal Commissioner Mumbai South	⁴¹ [14.4.1	Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai]	14.5.1	Commissioner (Audit I) Mumbai
		14.3.2	Principal Commissioner	14.4.2	Commissioner (Appeals II)	14.5.2	Commissioner (Audit II)

³⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

³⁹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁰ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴¹ Substituted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021. Prior to its substitution, the 14.4.1 as amended by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019, read as under:

"14.4.1 Commissioner (Appeals I) Mumbai and Additional Commissioner or Joint Commissioner (Appeals I) Mumbai"

			Mumbai East		Mumbai and Additional Commissioner ⁴² [or Joint Commissioner] (Appeals II) Mumbai		Mumbai
		14.3.3	Commissioner Mumbai Central				
		14.3.4	Commissioner Mumbai West	14.4.3	Commissioner (Appeals III) Mumbai and Additional Commissioner ⁴³ [or Joint Commissioner] (Appeals III) Mumbai	14.5.3	Commissioner (Audit III) Mumbai
		14.3.5	Commissioner Palghar				
		14.3.6	Commissioner Raigarh	14.4.4	Commissioner (Appeals) Raigarh and Additional Commissioner ⁴⁴ [or Joint Commissioner] (Appeals) Raigarh	14.5.4	Commissioner (Audit) Raigarh
		14.3.7	Commissioner Navi Mumbai				
		14.3.8	Commissioner Belapur				
		14.3.9	Commissioner Thane	14.4.5	Commissioner (Appeals) Thane and Additional Commissioner ⁴⁵ [or Joint Commissioner] (Appeals) Thane	14.5.5	Commissioner (Audit) Thane
		14.3.10	Commissioner Thane Rural				
		14.3.11	Commissioner Bhiwandi				
15	Chief Commissioner Nagpur	15.3.1	Principal Commissioner Nagpur-I	15.4.1	Commissioner (Appeals) Nagpur and Additional Commissioner ⁴⁶ [or Joint Commissioner] (Appeals) Nagpur	15.5.1	Commissioner (Audit) Nagpur
		15.3.2	Commissioner Nagpur-II				
		15.3.3	Commissioner Nashik	15.4.2	Commissioner (Appeals) Nashik	15.5.2	Commissioner (Audit)

⁴² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁵ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁶ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

		15.3.4	Commissioner Aurangabad		and Additional Commissioner ⁴⁷ [<i>or Joint Commissioner</i>] (Appeals) Nashik		Nashik
16	Chief Commissioner Panchkula	16.3.1	Principal Commissioner Gurugram	16.4.1	Commissioner (Appeals) Gurugram and Additional Commissioner ⁴⁸ [<i>or Joint Commissioner</i>] (Appeals) Gurugram	16.5.1	Commission er (Audit) Gurugram
		16.3.2	Commissioner Faridabad				
		16.3.3	Commissioner Panchkula	16.4.2	Commissioner (Appeals) Panchkula and Additional Commissioner ⁴⁹ [<i>or Joint Commissioner</i>] (Appeals)Panchku la	16.5.2	Commission er (Audit) Panchkula
		16.3.4	Commissioner Rohtak				
17	Chief Commissioner Pune	17.3.1	Principal Commissioner Pune-I	17.4.1	Commissioner (Appeals) Pune-I and Additional Commissioner ⁵⁰ [<i>or Joint Commissioner</i>] (Appeals) Pune-I	17.5.1	Commission er (Audit I) Pune
		17.3.2	Commissioner Kolhapur				
		17.3.3	Commissioner Pune-II	17.4.2	Commissioner (Appeals) Pune-II and Additional Commissioner ⁵¹ [<i>or Joint Commissioner</i>] (Appeals) Pune-II	17.5.2	Commission er (Audit II) Pune
		17.3.4	Commissioner Goa	17.4.3	Commissioner (Appeals) Goa and Additional Commissioner ⁵² [<i>or Joint</i>		

⁴⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁴⁹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵⁰ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵¹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

					Commissioner] (Appeals) Goa		
18	Chief Commissioner Ranchi	18.3.1	Principal Commissioner Patna-I	18.4.1	Commissioner (Appeals) Patna and Additional Commissioner ⁵³ [or Joint Commissioner] (Appeals) Patna	18.5.1	Commissioner (Audit) Patna
		18.3.2	Commissioner Patna-II				
		18.3.3	Principal Commissioner Ranchi	18.4.2	Commissioner (Appeals) Ranchi and Additional Commissioner ⁵⁴ [or Joint Commissioner] (Appeals) Ranchi	18.5.2	Commissioner (Audit) Ranchi
		18.3.4	Commissioner Jamshedpur				
19	Chief Commissioner Thiruvananthapuram	19.3.1	Commissioner Thiruvananthapuram	19.4.1	Commissioner (Appeals) Kochi and Additional Commissioner ⁵⁵ [or Joint Commissioner] (Appeals) Kochi	19.5.1	Commissioner (Audit) Kochi
		19.3.2	Principal Commissioner Kochi				
		19.3.3	Commissioner Kozhikode				
20	Chief Commissioner Vadodara	20.3.1	Principal Commissioner Vadodara-I	20.4.1	Commissioner (Appeals) Vadodara and Additional Commissioner ⁵⁶ [or Joint Commissioner] (Appeals) Vadodara	20.5.1	Commissioner (Audit) Vadodara
		20.3.2	Commissioner Vadodara-II				
		20.3.3	Commissioner Surat	20.4.2	Commissioner (Appeals) Surat and Additional Commissioner ⁵⁷ [or Joint Commissioner] (Appeals) Surat	20.5.2	Commissioner (Audit) Surat
		20.3.4	Commissioner Daman				
21	Chief	21.3.1	Principal	21.4.1	Commissioner	21.5.1	Commission

⁵³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵⁵ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵⁶ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁵⁷ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

	Commissioner Visakhapatnam (Amaravathi)		Commissioner Visakhapatnam		(Appeals) Guntur and Additional Commissioner ⁵⁸ [<i>or Joint Commissioner</i>] (Appeals) Guntur		er (Audit) Guntur
		21.3.2	Commissioner Guntur				
		21.3.3	Commissioner Tirupati				

TABLE II

TERRITORIAL JURISDICTION OF PRINCIPAL COMMISSIONER/COMMISSIONER OF CENTRAL TAX

Sl. No.	Principal Commissioner/ Commissioner of Central Tax	Territorial Jurisdiction
(1)	(2)	(3)
1	Agartala	State of Tripura.
2	Agra	Districts of Agra, Firozabad, Mahamaya Nagar, Mathura, Aligarh, Auraiya, Etawah, Kasi Ram Nagar and Etahin in the State of Uttar Pradesh.
3	Ahmedabad North	Entire area on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief road extending up to Kalupur, on southern side to the east of railway tracks from Kalupur bridge to Sarangpur Bridge. From Sarangpur Bridge to the northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road <i>via</i> Hathikhai. From Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both mills) and, then, the wall separating the Raipur Mills and Vivekanand Mill, the imaginary boundary runs through the roads between Rakhial Society and Rakhial Village passing through the backside of Monogram Mills upto Naroda Highway. From there, it includes the area lying on the eastern side of Narol-Naroda Highway upto the intersection of Narol-Naroda Highway and Odhav Road at Indian Oil Corporation, and Muthia, Ainasan, Pardhol, Vehlal, Juka, NarodaLialis, Navrangpur Village of Dascroi Taluk. The jurisdiction also includes the entire area of City Taluka west of Sabarmati River (excluding the area falling South from the line running from Nehru Bridge to Navrangpur Police Station <i>via</i> Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road upto Thaltej Cross Road on S.G. Highway, from Thaltej Cross Road upto the Sanand Cross Road on S G Highway on west side, on south side

⁵⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

		Ahmedabad City Taluka limit and on east side Sabarmati river from Nehru bridge upto Ahmedabad City Taluka limit towards South) and all villages of Daskroi Taluka, on the western side of Sabarmati River. The jurisdiction also includes Sanand, Dholka, Dholera, Bavla, Mandal, Dhanduka, Viramgam and Detroj-Rampura Taluka of Ahmedabad District in the State of Gujarat.
4	Ahmedabad South	Area covering the City Taluka and the Daskroi Taluka in the District of Ahmedabad excluding (1) The area to the North of the Road starting from Riverfront near Times of India Office till S.G. highway via Swastik Char Rasta, Vijay Char Rasta, Memnagar Cross Road and Drive-in Road. (2) Area to the west of S.G. Highway starting from Thaltej Cross Roads towards Sanand Cross Roads till the limits of city taluka. (3) The portions and villages of both the talukas included in the jurisdiction of Ahmedabad North Commissionerate in the State of Gujarat.
5	Aizawl	State of Mizoram.
6	Allahabad	Districts of Allahabad, Sant Ravidas Nagar, Jaunpur, Sultanpur, Amethi (Gauriganj), Pratapgarh, Kaushambi, Chitrakoot, Banda, Fatehpur, Basti, Ambedkar Nagar, Faizabad and Raebareli in the State of Uttar Pradesh.
⁵⁹ [7	Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.]
8	Aurangabad	Districts of Aurangabad, Jalna, Hingoli, Parbhani, Nanded, Latur, Osmanabad and Beed in the State of Maharashtra.
9	Belapur	The areas falling under following pin codes: 400614, 400701 to 400707, 400709 and 400710 in the State of Maharashtra.
10	Belgavi	Districts of Bidar, Gulbarga, Bijapur, Raichur, Bagalkot, Belgaum, Dharwar, Gadag, Bellary, Koppal, and Yadgir in the State of Karnataka covered under the postal pin code including: 580001, 580002, 580003, 580004, 580005, 580006, 580007, 580008, 580009, 580011, 580020, 580021, 580023, 580024, 580025, 580026, 580028, 580029,

⁵⁹ Substituted by Notification No. 10/2025-Central Tax, dated 13-3-2025. Prior to its substitution, sl.no. 7 read as under:

*[7	Alwar	Districts of Alwar, Khairthal- Tijara, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Gangapur City, Sikar, [Neem Ka Thana Jhunjhunu and] Kotputli-Behror in the State of Rajasthan.]
-----	-------	---

* Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 7 read as under:

7	Alwar	Districts of Alwar, Bharatpur, Dholpur, Dausa, Karauli, Sawai Madhopur, Sikar and Jhunjhunu in the State of Rajasthan.
---	-------	--

	580030, 580031, 580032, 580112, 580114, 580118, 581103, 581105, 581107, 581113, 581117, 581195, 581196, 581201, 581204, 581206, 581207, 581209, 582101, 582102, 582103, 582111, 582112, 582113, 582114, 582115, 582116, 582117, 582118, 582119, 582120, 582201, 582202, 582203, 582204, 582205, 582206, 582207, 582208, 582209, 582210, 582211, 583101, 583102, 583103, 583104, 583111, 583112, 583113, 583114, 583115, 583116, 583117, 583118, 583119, 583120, 583121, 583122, 583123, 583124, 583126, 583128, 583129, 583130, 583132, 583134, 583135, 583136, 583152, 583201, 583203, 583211, 583212, 583214, 583215, 583216, 583217, 583218, 583219, 583220, 583221, 583222, 583223, 583224, 583225, 583226, 583227, 583228, 583229, 583230, 583231, 583232, 583233, 583234, 583235, 583236, 583237, 583238, 583239, 583268, 583275, 583276, 583277, 583278, 583279, 583280, 583281, 583282, 583283, 584101, 584102, 584103, 584111, 584113, 584115, 584116, 584118, 584120, 584122, 584123, 584124, 584125, 584126, 584127, 584128, 584129, 584132, 584133, 584134, 584135, 584136, 584138, 584139, 584140, 584143, 584167, 584170, 584202, 584203, 585101, 585102, 585103, 585104, 585105, 585106, 585201, 585202, 585210, 585211, 585212, 585213, 585214, 585215, 585216, 585217, 585218, 585219, 585220, 585221, 585222, 585223, 585224, 585225, 585226, 585227, 585228, 585229, 585236, 585237, 585265, 585287, 585290, 585291, 585292, 585301, 585302, 585303, 585304, 585305, 585306, 585307, 585308, 585309, 585310, 585311, 585312, 585313, 585314, 585315, 585316, 585317, 585318, 585319, 585320, 585321, 585322, 585323, 585324, 585325, 585326, 585327, 585328, 585329, 585330, 585331, 585353, 585355, 585401, 585402, 585403, 585411, 585412, 585413, 585414, 585415, 585416, 585417, 585418, 585419, 585421, 585436, 585437, 585443, 586101, 586102, 586103, 586104, 586108, 586109, 586111, 586112, 586113, 586114, 586115, 586116, 586117, 586118, 586119, 586120, 586121, 586122, 586123, 586124, 586125, 586127, 586128, 586129, 586130, 586201, 586202, 586203, 586204, 586205, 586206, 586207, 586208, 586209, 586210, 586211, 586212, 586213, 586214, 586215, 586216, 586217, 587101, 587102, 587103, 587111, 587112, 587113, 587114, 587115, 587116, 587117, 587118, 587119, 587120, 587121, 587122, 587124, 587125, 587154, 587155, 587201, 587202, 587203, 587204, 587205, 587206, 587207, 587301, 587311, 587312, 587313, 587314, 587315, 587316, 587330, 590001, 590003,
--	---

		590005, 590006, 590008, 590009, 590010, 590011, 590014, 590015, 590016, 590018, 590019, 591101, 591102, 591103, 591104, 591106, 591107, 591108, 591109, 591110, 591111, 591112, 591113, 591114, 591115, 591116, 591117, 591118, 591119, 591120, 591121, 591122, 591123, 591124, 591125, 591126, 591127, 591128, 591129, 591130, 591131, 591136, 591143, 591147, 591153, 591156, 591173, 591201, 591211, 591212, 591213, 591214, 591215, 591216, 591217, 591218, 591219, 591220, 591221, 591222, 591223, 591224, 591225, 591226, 591227, 591228, 591229, 591230, 591231, 591232, 591233, 591234, 591235, 591236, 591237, 591238, 591239, 591240, 591241, 591242, 591243, 591244, 591245, 591246, 591247, 591248, 591254, 591263, 591265, 591287, 591301, 591302, 591303, 591304, 591305, 591306, 591307, 591308, 591309, 591310, 591311, 591312, 591313, 591314, 591315, 591316, 591317, 591340 and 591344.
11	Bengaluru East	<p>Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Kolar District, in the State of Karnataka:</p> <p>560005, 560007, 560008, 560016, 560017, 560025, 560033, 560035, 560036, 560037, 560038, 560042, 560043, 560047, 560048, 560049, 560066, 560067, 560071, 560075, 560084, 560087, 560093, 560103, 562114, 562122, 562125, 562129, 563101, 563102, 563103, 563113, 563114, 563115, 563116, 563117, 563118, 563119, 563120, 563121, 563122, 563126, 563127, 563128, 563129, 563130, 563131, 563132, 563133, 563134, 563135, 563136, 563137, 563138, 563139, 563160, 563161 and 563162.</p> <p>Any other pin codes falling within Kolar District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>
12	Bengaluru North	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Chikkaballapura District in the State of Karnataka:</p> <p>560001, 560003, 560006, 560009, 560012, 560014, 560020, 560021, 560024, 560032, 560045, 560046, 560051, 560052, 560054, 560055, 560063, 560064, 560065, 560077, 560080, 560092, 560094, 560097, 560106, 560300, 561203, 561204, 561205, 561206, 561207, 561208, 561209, 561210, 561211, 561212, 561213, 561228, 562101, 562102, 562103, 562104, 562105, 562110, 562135, 562149, 562157, 562163, 562164, 563123, 563124, 563125, 563146 and 563159.</p>

		Any other pin codes falling within the jurisdiction of Bengaluru Rural District and Chikkaballapura District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
13	Bengaluru North West	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Tumkur District, Chitradurga District, Davangere District and Haveri District in the State of Karnataka:</p> <p>560013, 560015, 560022, 560031, 560057, 560058, 560073, 560088, 560089, 560090, 560091, 560107, 561202, 562111, 562123, 562132, 562162, 572101, 572102, 572103, 572104, 572105, 572106, 572107, 572111, 572112, 572113, 572114, 572115, 572116, 572117, 572118, 572119, 572120, 572121, 572122, 572123, 572124, 572125, 572126, 572127, 572128, 572129, 572130, 572132, 572133, 572134, 572135, 572136, 572137, 572138, 572139, 572140, 572141, 572142, 572143, 572144, 572145, 572168, 572175, 572201, 572202, 572211, 572212, 572213, 572214, 572215, 572216, 572217, 572218, 572219, 572220, 572221, 572222, 572223, 572224, 572225, 572226, 572227, 572228, 573114, 577001, 577002, 577003, 577004, 577005, 577006, 577213, 577215, 577217, 577218, 577219, 577221, 577223, 577224, 577230, 577231, 577501, 577502, 577511, 577512, 577513, 577514, 577515, 577516, 577517, 577518, 577519, 577520, 577521, 577522, 577523, 577524, 577525, 577526, 577527, 577528, 577529, 577530, 577531, 577532, 577533, 577534, 577535, 577536, 577537, 577538, 577539, 577540, 577541, 577542, 577543, 577544, 577545, 577546, 577551, 577552, 577553, 577554, 577555, 577556, 577557, 577558, 577566, 577589, 577596, 577597, 577598, 577599, 577601, 577602, 581101, 581102, 581104, 581106, 581108, 581109, 581110, 581111, 581112, 581115, 581116, 581118, 581119, 581120, 581123, 581126, 581128, 581145, 581148, 581193, 581197, 581198, 581202, 581203, 581205, 581208, 581210, 581211, 581212, 581213, 583125, 583127, 583131, 583137 and 583213.</p> <p>Any other pin codes falling within the jurisdiction of Tumkur District, Chitradurga District, Davangere District and Haveri District which are not mentioned specifically in the jurisdiction of any of the Commissionerates</p>
14	Bengaluru South	<p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District in the State of Karnataka:</p> <p>560002, 560004, 560011, 560027, 560029, 560030,</p>

		560034, 560041, 560068, 560069, 560076, 560078, 560081, 560083, 560095, 560099, 560100, 560102, 560105, 560108, 560111, 560112, 560114, 560210, 561229, 562106, 562107, 562158. Any other pin codes falling within the jurisdiction of Bengaluru Urban Districts which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
15	Bengaluru West	Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District and Ramnagaram District, in the State of Karnataka: 560010, 560018, 560019, 560023, 560026, 560028, 560039, 560040, 560044, 560050, 560053, 560056, 560059, 560060, 560061, 560062, 560070, 560072, 560074, 560079, 560082, 560085, 560086, 560096, 560098, 560104, 560109, 560110, 561101, 561201, 562108, 562109, 562112, 562117, 562119, 562120, 562121, 562126, 562127, 562128, 562130, 562131, 562138, 562145, 562159, 562160, 562161, 571501 and 571511. Any other pin codes falling within the jurisdiction of Ramnagaram District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.
16	Bhavnagar	Districts of Bhavnagar, Surendranagar, Amreli, Junagadh, Porbandar, Gir- Somnath and Botad in the State of Gujarat.
17	Bhiwandi	The areas falling under following pin codes: 400607, 400608, 400615, 401204, 421101, 421302, 421305, 421308, 421311 and 421312 in the State of Maharashtra.
18	Bhopal	Districts of Bhopal, Vidisha, Raisen, Hoshangabad, Harda, Sehore, Betul, Sagar, Rajgarh, Gwalior, Guna, Bhind, Morena, Sheopur, Shivpuri, Ashoknagar, Datia in the State of Madhya Pradesh.
19	Bhubaneswar	Districts of Khurda, Cuttack, Kendrapara, Jagatsinghpur, Puri, Jajpur, Bhadrak, Balasore, Dhenkanal, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabrangpur, Kandhamal and Kalahandi in the State of Odisha. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Odisha.
20	Bolpur	Districts of Murshidabad, Birbhum, Purulia, Purba Bardhaman, Paschim Bardhaman and Bankura in the State of West Bengal.
21	Chandigarh	Union Territory of Chandigarh.
22	Chennai North	Chennai Corporation Zone Nos. I to IX. (From Ward Nos. 1 to 126 in existence as on 1-4-2017) in the State of Tamil Nadu.

		The continental shelf and exclusive economic zone contiguous to the eastern coast of India. <i>Explanation:</i> The eastern coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of West Bengal, Odisha, Andhra Pradesh, Puducherry, Tamil Nadu and Andaman and Nicobar Islands.
⁶⁰ [23]	Chennai Outer	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.]
24	Chennai South	Areas comprising of Chennai Corporation Zones Nos. X to XV (From Ward Nos. 127 to 200 in existence as on 1-4-2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.
25	Coimbatore	Districts of Coimbatore, Nilgiris and the District of Tirupur excluding Dharapuram, Kangayam and Uthukkuli Taluks in the State of Tamil Nadu.
26	Daman	Union territories of Daman and Diu and Dadra and Nagar Haveli.
27	Dehradun	State of Uttarakhand.
28	Delhi East	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, East Delhi, South Delhi, New Delhi, North East Delhi, Shahdara and South East Delhi in the Union Territory of Delhi. 110003, 110013, 110014, 110019, 110024, 110025, 110031, 110032, 110044, 110049, 110051, 110053, 110065, 110090, 110091, 110092, 110093, 110094, 110095, 110096, 110098, 110099.
29	Delhi North	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, Central Delhi, North Delhi and North West Delhi in the Union Territory of Delhi. 110002, 110005, 110006, 110007, 110009, 110033, 110035, 110036, 110039, 110040, 110042, 110054, 110055, 110060, 110082, 110084, 110088.

⁶⁰ Substituted by Notification No. 10/2025-Central Tax, dated 13-3-2025. Prior to its substitution, sl.no. 23 read as under:

23	Chennai Outer	Districts of Villupuram, Tiruvannamalai, Vellore, Tiruvallur, Kanchipuram and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 1-4-2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.
----	---------------	--

30	Delhi South	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, New Delhi, South Delhi, South East Delhi and South West Delhi in the Union Territory of Delhi. 110001, 110004, 110010, 110011, 110012, 110016, 110017, 110020, 110021, 110022, 110023, 110028, 110029, 110030, 110037, 110038, 110043, 110045, 110046, 110047, 110048, 110050, 110057, 110061, 110062, 110066, 110067, 110068, 110069, 110070, 110071, 110072, 110073, 110074, 110075, 110076, 110077, 110078, 110079, 110080, 110097.
31	Delhi West	Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, North Delhi, West Delhi, Central Delhi and North West Delhi in the Union Territory of Delhi. 110008, 110015, 110018, 110026, 110027, 110034, 110041, 110052, 110056, 110058, 110059, 110063, 110064, 110081, 110083, 110085, 110086, 110087, 110089.
32	Dibrugarh	Districts of Tinsukia, Dibrugarh, Charaideo, Sivasagar, Jorhat, Golaghat, Majuli, Darrang, Udalguri, Sonitpur, Biswanath, Lakhimpur and Dhemaji in the State of Assam.
33	Dimapur	State of Nagaland
34	Faridabad	Districts namely Faridabad, Palwal, Mewat, Rewari and Mahendargarh in the State of Haryana.
35	Gandhinagar	Districts of Gandhinagar, Sabarkantha, Aravalli, Mehsana, Banaskantha and Patan Districts in the State of Gujarat.
36	Gautam Buddhha Nagar	District of Gautam Buddhha Nagar (excluding the areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddhha Nagar) and Districts of Bulandshahar, Bareilly, Badaun, Sambhal and Pilibhit in the State of Uttar Pradesh.
37	Ghaziabad	District of Ghaziabad in the State of Uttar Pradesh.
38	Goa	State of Goa. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Goa.
⁶¹ [39]	Guntur	<i>Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of</i>

⁶¹ Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 39 read as under:

"39	Guntur	<i>Districts of Guntur, Krishna, West Godavari, Potti Sriramulu Nellore and Prakasam in the State of Andhra Pradesh.</i>
		<i>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Andhra Pradesh."</i>

		<i>East Godavari District and mandals of Gudur, Chillakaur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the state of Andhra Pradesh.</i> <i>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Andhra Pradesh.]</i>
40	Gurugram	Revenue District of Gurugram in the State of Haryana.
41	Guwahati	Districts of Kamrup (Metro), Kamrup (Rural), Baksa, Kokrajhar, Bongaigon, Chirang, Barapeta, Dhubri, South Salmara-Mankachar, Nalbari, Goalpara, Morigaon, Nagoan, Hojai, East Karbi Anglong, West Karbi Anglong, Dima Hasao, Cachar, Hailakandi and Karimganj in the State of Assam.
42	Haldia	Union Territory of Andaman and Nicobar Islands, Districts of Purba Medinipur, Paschim Medinipur, Jhargram and Block Amta-I, Amta-II, Bagnan I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II of Howrah District in the State of West Bengal. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of West Bengal and the Union territory of Andaman and Nicobar Islands.
43	Howrah	Districts of Hooghly and Howrah except Blocks Amta-I, Amta II, Bagnan- I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia-II in the District of Howrah in the State of West Bengal.
44	Hyderabad	Ward Nos. 24, 26 to 80, 89 and 91 to 103 of Greater Hyderabad Municipal Corporation falling in Hyderabad District and Rajendranagar Mandal of Rangareddy District in the State of Telangana.
45	Imphal	State of Manipur.
46	Indore	Districts of Indore and Dewas in the State of Madhya Pradesh.
47	Itanagar	State of Arunachal Pradesh.
48	Jabalpur	Districts of Jabalpur, Narsinghpur, Mandla, Dindori, Katni, Umaria, Shahdol, Anuppur, Chhindwara, Seoni, Balaghat, Satna, Panna, Rewa, Sidhi, Singroli, Damoh, Chhatarpur and Tikamgarh in the State of Madhya Pradesh.
⁶² [49]	Jaipur	Districts of Jaipur, Ajmer, Beawar and Tonk in the state of

62 Substituted by Notification No. 10/2025-Central Tax, dated 13-3-2025,. Prior to its substitution, sl.no. 49 read as under:

*49	Jaipur	Districts of Jaipur, Jaipur (Rural), Dudu, Ajmer, Beawar, Tonk and Kekri ⁶² [***] in the State of Rajasthan.]
-----	--------	---

* Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 49 read as under:

		Rajasthan.]
50	Jalandhar	Districts of Amritsar, Tarn Taran, Gurdaspur, Jalandhar, Kapurthala, Pathankot, Shaheed Bhagat Singh Nagar and Hoshiarpur in the State of Punjab.
51	Jammu	⁶³ [Union territory of Jammu and Kashmir and Union territory of Ladakh]
52	Jamshedpur	Districts of East Singhbhum, West Singhbhum and Saraikela - Kharsawan in the State of Jharkhand.
⁶⁴ [53	Jodhpur	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.]
54	Kanpur	Districts of Kanpur Nagar, Kanpur Dehat, Lalitpur, Jhansi, Mahoba, Hamirpur, Jalaun, Kannauj, Mainpuri and Farrukhabad in the State of Uttar Pradesh.
55	Kochi	Union Territory of Lakshadweep and Districts of Ernakulam, Idukki, Thrissur in the State of Kerala. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Kerala and the Union territory of Lakshadweep.
56	Kolhapur	Districts of Satara, Sangli, Kolhapur, Ratnagiri and Sindhudurg in the State of Maharashtra.
57	Kolkata North	Ward Nos. 1 to 62 of Kolkata Municipal Corporation and Districts of North 24 Paraganas and Nadia in the State of West Bengal.
58	Kolkata South	Ward Nos. 63 to 144 of Kolkata Municipal Corporation and the entire Districts of South 24 Paraganas in the State of West Bengal.
59	Kozhikode	Districts of Palakkad, Malappuram, Kozhikode, Wayanad, Kannur and Kasaragod in the State of Kerala.
60	Kutch (Gandhidham)	District of Kutch in the State of Gujarat.
61	Lucknow	Districts of Lucknow, Barabanki, Balrampur, Shravasti,

49	Jaipur	Districts of Jaipur, Ajmer, and Tonk in the State of Rajasthan.
----	--------	---

⁶³ Substituted for "State of Jammu and Kashmir" by Notification No. 51/2019 - Central Tax, dated 31-10-2019.

⁶⁴ Substituted by Notification No. 10/2025-Central Tax, dated 13-03-2025. Prior to its substitution, sl.no. 53 read as under:

*53	Jodhpur	Districts of Jodhpur, Jodhpur (Rural), Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Sanchore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar, Hanumangarh and Anupgarh in the state of Rajasthan.
-----	---------	---

* Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 53 read as under:

53	Jodhpur	Districts of Jodhpur, Nagaur, Pali, Sirohi, Jalore, Barmer, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the State of Rajasthan.
----	---------	--

		Behraich, Gonda, Unnao, Sitapur, Lakhimpur, Shahjahanpur and Hardoi in the State of Uttar Pradesh.
62	Ludhiana	Districts of Ludhiana, Moga, Firozpur, Faridkot, Muktsar, Fazilka, Barnala, Sangrur, Mansa, Bhatinda, Patiala, Rupnagar, Ajitgarh and Fatehgarh Sahib in the State of Punjab.
⁶⁵ [63]	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Veda sandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.]
64	Mangalore	Areas in the Revenue District of Dakshina Kannada, Udupi, Uttara Kannada in the State of Karnataka covered under the postal pin code including: 574101, 574102, 574103, 574104, 574105, 574106, 574107, 574108, 574109, 574110, 574111, 574112, 574113, 574114, 574115, 574116, 574117, 574118, 574119, 574122, 574129, 574141, 574142, 574143, 574144, 574145, 574146, 574148, 574150, 574153, 574154, 574197, 574198, 574199, 574201, 574203, 574210, 574211, 574212, 574213, 574214, 574216, 574217, 574218, 574219, 574220, 574221, 574222, 574223, 574224, 574225, 574226, 574227, 574228, 574229, 574230, 574231, 574232, 574233, 574234, 574235, 574236, 574237, 574238, 574239, 574240, 574241, 574242, 574243, 574248, 574253, 574259, 574260, 574265, 574267, 574274, 574279, 574285, 574313, 574314, 574323, 574324, 574325, 574326, 574327, 574328, 574509, 575001, 575002, 575003, 575004, 575006, 575007, 575008, 575010, 575013, 575015, 575016, 575017, 575018, 575019, 575020, 575022, 575023, 575025, 575028, 575029, 575030, 576101, 576102, 576103, 576104, 576105, 576106, 576107, 576108, 576111, 576112, 576113, 576114, 576115, 576117, 576120,

⁶⁵ Substituted by Notification No. 10/2025-Central Tax, dated 13-03-2025. Prior to its substitution, sl.no. 63 read as under:

*63	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Veda sandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Tamil Nadu and the Union territory of Puducherry.
-----	---------	---

		<p>576121, 576122, 576124, 576201, 576210, 576211, 576212, 576213, 576214, 576215, 576216, 576217, 576218, 576219, 576220, 576221, 576222, 576223, 576224, 576225, 576226, 576227, 576228, 576229, 576230, 576231, 576232, 576233, 576234, 576235, 576247, 576257, 576282, 581121, 581129, 581186, 581187, 581301, 581302, 581303, 581304, 581305, 581306, 581307, 581308, 581314, 581315, 581316, 581317, 581318, 581319, 581320, 581321, 581322, 581323, 581324, 581325, 581326, 581327, 581328, 581329, 581330, 581331, 581332, 581333, 581334, 581335, 581336, 581337, 581338, 581339, 581340, 581341, 581342, 581343, 581344, 581345, 581346, 581347, 581348, 581349, 581350, 581351, 581352, 581353, 581354, 581355, 581356, 581357, 581358, 581359, 581360, 581361, 581362, 581363, 581365, 581384, 581396, 581400, 581401, 581402, 581403, 581411, 581412, 581421, 581423, 581440, 581450, 581453.</p> <p>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Karnataka.</p>
65	Medchal	Districts of Adilabad, Jagtial, Kamareddy, Karimnagar, Komaran Bheem (Asifabad), Mancherial, Medak, Nirmal, Nizamabad, Peddapalli, Rajanna, (Sircilla), Sangareddy, Siddipet, Vikarabad and Secunderabad Cantonment Board Area and Medchal (Malkajgiri) District (Ward Nos. 114 to 141 of Greater Hyderabad Municipal Corporation but excluding Uppal, Kapra, Medipally and Ghatkesar Mandals) in the State of Telangana.
66	Meerut	Districts of Meerut, Baghpat, Muzaffarnagar, Saharanpur, Shamli, Amroha, Moradabad, Bijnore and Rampur in the State of Uttar Pradesh.
67	Mumbai Central	The areas falling under following pin codes: 400003, 400008 to 400018, 400025 to 400028, 400030, 400033 and 400034 in the State of Maharashtra.
68	Mumbai East	The areas falling under following pin codes: 400019, 400022, 400024, 400029, 400031, 400037, 400041, 400051, 400059, 400060, 400063, 400065, 400069, 400070, 400072, 400077, 400084, 400086, 400089, 400093, 400096, 400097, 400098 and 400099 in the State of Maharashtra.
69	Mumbai South	<p>The areas falling under following pin codes: 400001, 400002, 400004 to 400007, 400020, 400021, 400023, 400032, 400035, 400036, 400038 and 400039 in the State of Maharashtra.</p> <p>The continental shelf and exclusive economic zone</p>

		contiguous to the western coast of India. <i>Explanation:</i> The western coast of India refers to the coast adjacent to the States or Union Territories, as the case may be, of Gujarat, Maharashtra, Goa, Daman and Diu, Karnataka, Kerala and Lakshadweep
70	Mumbai West	The areas falling under following pin codes: 400040, 400047 to 400050, 400052 to 400058, 400061, 400062, 400064, 400090, 400095, 400102, 400104, 400105 in the State of Maharashtra. The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Maharashtra.
71	Mysuru	Area in the revenue Districts of Mysuru, Mandya, Chamarajanagar, Kodagu, Hassan, Chikmagalur and Shivamogga in the State of Karnataka covered under postal pin codes including: 570001, 570002, 570003, 570004, 570005, 570006, 570007, 570008, 570009, 570010, 570011, 570012, 570014, 570015, 570016, 570017, 570018, 570019, 570020, 570022, 570023, 570025, 570026, 570027, 570028, 570029, 570030, 570031, 571101, 571102, 571103, 571104, 571105, 571106, 571107, 571108, 571109, 571110, 571111, 571114, 571116, 571117, 571118, 571119, 571120, 571121, 571122, 571124, 571125, 571126, 571127, 571128, 571129, 571134, 571187, 571189, 571201, 571211, 571212, 571213, 571214, 571215, 571216, 571217, 571218, 571219, 571231, 571232, 571234, 571235, 571236, 571237, 571247, 571248, 571249, 571250, 571251, 571252, 571253, 571254, 571301, 571302, 571311, 571312, 571313, 571314, 571315, 571316, 571320, 571401, 571403, 571404, 571405, 571415, 571416, 571417, 571418, 571419, 571421, 571422, 571423, 571424, 571425, 571426, 571427, 571429, 571430, 571431, 571432, 571433, 571434, 571435, 571436, 571438, 571439, 571440, 571441, 571442, 571443, 571444, 571445, 571446, 571448, 571450, 571455, 571457, 571463, 571475, 571476, 571477, 571478, 571490, 571601, 571602, 571603, 571604, 571605, 571606, 571607, 571610, 571617, 571802, 571807, 571811, 571812, 573101, 573102, 573103, 573111, 573112, 573113, 573115, 573116, 573117, 573118, 573119, 573120, 576121, 573122, 573123, 573124, 573125, 573126, 573127, 573128, 573129, 573130, 573131, 573133, 573134, 573135, 573136, 573137, 573141, 573142, 573144, 573150, 573162, 573164, 573165, 573201, 573202, 573211, 573212, 573214, 573215, 573216, 573217, 573218, 573219, 573220, 573225, 573226, 577101, 577102, 577111, 577112, 577113, 577114,

		577115, 577116, 577117, 577120, 557121, 577122, 577123, 577124, 577125, 577126, 577127, 577128, 577129, 577130, 577131, 577132, 577133, 577134, 577135, 577136, 577137, 577138, 577139, 577140, 577142, 577144, 577145, 577146, 577160, 577168, 577175, 577179, 577180, 577181, 577182, 577201, 577202, 577203, 577204, 577205, 577211, 577213, 577214, 577215, 577216, 577217, 577218, 577219, 577220, 577221, 577222, 577223, 577224, 577225, 577226, 577227, 577228, 577229, 577230, 577231, 577232, 577233, 577243, 577245, 577301, 577302, 577401, 577411, 577413, 577414, 577415, 577416, 577417, 577418, 577419, 577421, 577423, 577424, 577425, 577426, 577427, 577428, 577429, 577430, 577431, 577432, 577433, 577434, 577435, 577436, 577448, 577451, 577452, 577453, 577544, 577548, 577549, 577550, 577551 and 577552.
72	Nagpur I	<p>1. Following Areas of Nagpur District:</p> <p>(a) Area covered by Municipal limits of Nagpur city lying south of interconnected Sections of National Highway/State Highway/Internal Roads as under:</p> <p>(i) Section of National Highway 6 from Wadi end till Variety Square,</p> <p>(ii) Section of National Highway 7 connecting Variety Square and Panchsheel Square,</p> <p>(iii) Sections of Internal Roads connecting Panchsheel Square and Ashok Square <i>via</i> Dhantoli Police station and Baidyanath Square,</p> <p>(iv) Section of State Highway 9 from Ashok Square towards Umrer.</p> <p>(b) Parts of Nagpur (Rural) Tehsil adjoining Tehsils of Hingna, Nagpur (Urban), Kamptee, Umrer and Kuhi of Nagpur District,</p> <p>(c) Tehsils of Hingna, Umrer, Bhiwapur and Kuhi of Nagpur District.</p> <p>2. District of Wardha (Excluding Tehsils of Ashti, Arvi and Karanja), and</p> <p>3. Districts of Bhandara, Gondia, Chandrapur and Gadchiroli in the State of Maharashtra.</p>
73	Nagpur II	<p>1. Following Areas of Nagpur District:</p> <p>(a) Municipal limits of Nagpur city excluding the areas covered by Nagpur-I</p> <p>(b) Parts of Nagpur (Rural) Tehsil excluding the areas covered by Nagpur-I.</p> <p>(c) All other Tehsils of Nagpur District excluding the</p>

		<p>Tehsils covered by Nagpur-I.</p> <p>2. Tehsils of Ashti, Arvi and Karanja in Wardha District; and</p> <p>3. Districts of Amravati, Yavatmal, Akola, Washim and Buldhana in the State of Maharashtra.</p>
74	Nashik	Districts of Nashik, Dhule, Nandurbar, Jalgaon and Ahmednagar in the State of Maharashtra.
75	Navi Mumbai	The areas falling under following pin codes 400042, 400043, 400046, 400071, 400073 to 400076, 400078 to 400083, 400085, 400087, 400088, 400094, 400603, 400611, 400612, 400708 in the State of Maharashtra.
76	Noida	Areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddhha Nagar and area falling in District of Hapur in the State of Uttar Pradesh.
77	Palghar	The areas falling under following pin codes : 401102, 401103, 401201 to 401203, 401205 to 401210, 401301 to 401306, 401401 to 401407, 401501 to 401506, 401601 to 401610, 401701 to 401703 in the State of Maharashtra.
78	Panchkula	Revenue Districts namely Panchkula, Panipat, Yamuna Nagar, Ambala, Karnal, Kaithal and Kurukshetra in the State of Haryana.
79	Patna I	Districts of Patna, Buxar, Kaimur (Bhabhua), Bhojpur, Rohtas, Arwal, Jehanabad, Aurangabad, Gaya, Nawada, Nalanda, Sheikhpura, Lakhisarai, Jamui, Munger, Banka and Bhagalpur in the State of Bihar.
80	Patna II	Districts of Vaishali, Saran, Gopalganj, Muzaffarpur, West Champaran, East Champaran, Sitamarhi, Sheohar, Madhubani, Darbhanga, Supaul, Begusarai, Saharsa, Madhepura, Khagaria, Purnia, Araria, Katihar, Kishanganj, Samastipur and Siwan in the State of Bihar.
81	Puducherry	Union Territory of Puducherry including Karaikal, Mahe and Yanam.
82	Pune -I	<p>(i) Area of Junnar, Ambegaon, Khed, Shirur, Maval and Mulshi Talukas of Pune District; and</p> <p>(ii) Part of Haveli Taluka of Pune district comprising of PIN Code 411001, 411006, 411012, 411013, 411014, 411015, 411017, 411018, 411019, 411026, 411027, 411031, 411032, 411033, 411034, 411035, 411036, 411039, 411044, 411047, 411057, 411061, 411062, 412101, 412109, 412110, 412201, 412202, 412216, 412207 and 412307; and</p> <p>(iii) Area of PIN code 412202 falling in Haveli and Daund Talukas of Pune District in the State of Maharashtra.</p>
83	Pune II	<p>(i) Area of Velhe, Bhor, Purandhar, Baramati, Indapur Talukas of Pune District; and</p> <p>(ii) Part of Haveli Taluka of Pune District comprising of PIN code numbers 411002, 411003, 411004, 411005,</p>

		411007, 411008, 411009, 411011, 411016, 411020, 411021, 411022, 411023, 411024, 411025, 411028, 411030, 411037, 411038, 411040, 411041, 411042, 411043, 411045, 411046, 411048, 411051, 411052, 411058, 411060, ⁶⁶ [411069], 412205 and 412308; and (iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and (iv) District of Solapur in the State of Maharashtra.
84	Raigarh	The areas falling under following pin codes: 402101 to 402118, 402120, 402122, 402125, 402126, 402201 to 402210, 402301 to 402309, 402401 to 402406, 410101, 410102, 410201 to 410212, 410216 to 410222 and 415213 in the State of Maharashtra.
85	Raipur	State of Chhattisgarh.
86	Rajkot	Districts of Rajkot, Morbi, Jamnagar, and Devbhumi Dwarka in the State of Gujarat. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the State of Gujarat and the Union territories of Daman and Diu.
87	Ranchi	Districts of Ranchi, Lohardaga, Simdega, Gumla, Khunti, Ramgarh, Hazaribagh, Chatra, Palamu, Garhwa, Latehar, Bokaro, Giridih, Koderma, Dhanbad, Deogarh, Jamtara, Pakur, Sahibganj, Godda and Dumka in the State of Jharkhand.
88	Rangareddy	Districts of Bhadrachalam, Jogulamba (Gadwal), Khammam, Mahaboobnagar, Nagarkurnool, Nalgonda, Suryapet and Wanaparthy and Rangareddy District (Ward Nos. 11 to 23, 25 and 104 to 110 of Greater Hyderabad Municipal Corporation but excluding Rajendranagar Mandal) in the State of Telangana.
89	Rohtak	Districts namely Rohtak, Jhajjar, Bhiwani, Charkhi Dadri, Jind, Hisar, Sirsa, Fatehabad and Sonapat in the State of Haryana.
90	Rourkela	Districts of Anugul, Sundergarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur (Sonepur), Boudh, Bargarh, Bolangir, Keonjhar, Mayurbhanj and Nuapada in the State of Odisha.
91	Salem	Districts of Salem, Namakkal, Erode, Dharmapuri, Krishnagiri and Dharampuram, Kangeyam Taluk and Uthukkuli Taluks in the District of Tirupur in the State of Tamil Nadu.
92	Secunderabad	Districts of Jangaon, Jayashankar, Mahboobabad, Warangal (Rural), Warangal (Urban) and Yadadri and Ward Nos. 1 to

⁶⁶ Inserted by Notification No. 5/2024-Central Tax, dated 30-1-2024, w.e.f. 30-1-2024.

		10, 81 to 88, 90 and 142 to 150 of Greater Hyderabad Municipal Corporation (falling in Hyderabad, Rangareddy and Medchal Districts) along with Uppal, Kapra, Medipally and Ghatkesar Mandals of Medchal District in the State of Telangana.
93	Shillong	State of Meghalaya.
94	Shimla	State of Himachal Pradesh.
95	Siliguri	State of Sikkim and Districts of Darjeeling, Kalimpong, Jalpaiguri, Coochbehar, Alipurduar, Uttar Dinajpur, Dakshin Dinajpur and Malda in the State of West Bengal.
96	Surat	Districts of Surat, Navsari, Valsad, Dangs and Tapi in the State of Gujarat.
97	Thane	The areas falling under following pin codes: 400066, 400067, 400068, 400091, 400092, 400101, 400103, 400601, 400602, 400604, 400605, 400606, 400609, 400610, 400613, 400616, 401101, 401104 to 401107 in the State of Maharashtra.
98	Thane Rural	The areas falling under following pin codes: 421001 to 421005, 421102, 421103, 421201 to 421206, 421301, 421303, 421304, 421306, 421401 to 421403, 421501 to 421506, 421601 to 421605 in the State of Maharashtra.
99	Thiruvananthapuram	Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha and Kottayam in the State of Kerala.
⁶⁷ [100]	Tiruchirapalli	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Vedsandur Taluk of Dindigul District in the State of Tamil Nadu.]
⁶⁸ [101]	Tirupati	<i>Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem</i>

⁶⁷ Substituted by Notification No. 10/2025-Central Tax, dated 13-03-2025. Prior to its substitution, serial number 100 read as under:

[100]	Tiruchirapalli	Districts of Tiruchirapalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Cuddalore, and D. Gudalur village of Palayam Firka of Vedsandur Taluk of Dindigul District in the State of Tamil Nadu.]
-------	----------------	--

⁶⁸ Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 101 read as under:

"101"	Tirupati	<i>Districts of Chittoor, Anantapur, Dr. Y. S. Rajasekharreddy Cuddapah (Kadapa) and Kurnool in the State of Andhra Pradesh."</i>
-------	----------	---

		<i>and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.]</i>
⁶⁹ [102]	Udaipur	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.]
103	Ujjain	Districts of Dhar, Khargone, Badwani, Khandwa, Burhanpur, Ratlam, Mandsaur, Neemuch, Jhabua, Alirajpur, Ujjain, Agar Malwa, Shajapur in the State of Madhya Pradesh.
104	Vadodara I	Vadodara District (excluding Savli and Desar Taluka), Anand, Kheda and Mahisagar Districts in the State of Gujarat
105	Vadodara II	Districts of Panchmahal, Dahod, Chhota Udepur, Bharuch, Narmada and Savli-Desar Taluka of Vadodara District in the State of Gujarat.
106	Varanasi	Districts of Sonebhadra, Mirzapur, Varanasi, Chandauli, Ghazipur, Ballia, Mau, Azamgarh, Deoria, Kushinagar, Gorakhpur, Maharajganj, Sant Kabir Nagar and Siddharth Nagar in the State of Uttar Pradesh.
⁷⁰ [107]	Visakhapatnam	<i>In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparthi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh.]</i>

TABLE III

Jurisdiction of Commissioner of Central Tax (Appeals) and Additional Commissioner ⁷¹[or Joint Commissioner] of Central Tax (Appeals)

Sl.No.	Commissioner of Central Tax	Jurisdiction in terms of Principal Commissioner or
--------	-----------------------------	--

⁶⁹ Substituted by Notification No. 10/2025-Central Tax, dated 13-3-2025. Prior to its substitution, sl.no. 102 read as under:

* 102	Udaipur	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Shahpura, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.
-------	---------	---

* Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 102 read as under:

102	Udaipur	Districts of Udaipur, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the State of Rajasthan.
-----	---------	---

⁷⁰ Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 107 read as under:

"107	Visakhapatnam	Districts of Srikakulam, Vizianagaram, Visakhapatnam and East Godavari in the State of Andhra Pradesh."
------	---------------	---

⁷¹ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

	(Appeals)and Additional Commissioner ⁷²[or Joint Commissioner] of Central Tax (Appeals)	Commissioner of Central Tax
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar
2	Allahabad	Allahabad, Kanpur, Varanasi
3	Belgavi	Belgavi, Mangalore
4	Bengaluru-I	Bengaluru East, Bengaluru South
5	Bengaluru-II	Bengaluru North, Bengaluru North West
6	Bhopal	Bhopal, Jabalpur
7	Bhubaneswar	Bhubaneswar, Rourkela
8	Chandigarh	Chandigarh, Shimla
9	Chennai-I	Chennai North, Puducherry
10	Chennai-II	Chennai South, Chennai Outer
11	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
12	Dehradun	Dehradun
13	Delhi-I	Delhi North, Delhi East
14	Delhi-II	Delhi South, Delhi West
15	Goa	Goa
16	Guntur	Visakhapatnam, Guntur, Tirupati
17	Gurugram	Gurugram, Faridabad
18	Commissioner ⁷³ [or Joint Commissioner] (Appeals) Guwahati	Guwahati, Dibrugarh, Shillong, Itanagar, Dimapur, Imphal, Aizawl, Agartala
	Additional ⁷⁴ [or Joint Commissioner] Commissioner (Appeals) Guwahati	Guwahati, Dibrugarh, Itanagar
	Additional Commissioner (Appeals) Shillong	Shillong, Dimapur, Imphal, Aizawl, Agartala
19	Hyderabad-I	Hyderabad, Rangareddy
20	Hyderabad-II	Medchal, Secunderabad
21	Indore	Indore, Ujjain
22	Jaipur	Jaipur, Alwar
23	Jammu	Jammu
24	Jodhpur	Jodhpur, Udaipur
25	Kochi	Thiruvananthapuram, Kochi, Kozhikode

⁷² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁷³ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

⁷⁴ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

26	Kolkata-I	Kolkata North, Kolkata South
27	Kolkata-II	Howrah, Haldia
28	Lucknow	Lucknow, Agra
29	Ludhiana	Ludhiana, Jalandhar
30	Meerut	Meerut, Ghaziabad
31	Mumbai-I	Mumbai South
32	Mumbai-II	Mumbai East, Mumbai Central
33	Mumbai-III	Mumbai West, Palghar
34	Mysuru	Mysuru, Bengaluru West
35	Nagpur	Nagpur-I, Nagpur-II
36	Nashik	Nashik, Aurangabad
37	Noida	Noida, Gautam Buddha Nagar
38	Panchkula	Panchkula, Rohtak
39	Patna	Patna-I, Patna-II
40	Pune-I	Pune-I, Kolhapur
41	Pune-II	Pune-II
42	Raigarh	Raigarh, Navi Mumbai, Belapur
43	Raipur	Raipur
44	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
45	Ranchi	Ranchi, Jamshedpur
46	Siliguri	Siliguri, Bolpur
47	Surat	Surat, Daman
48	Thane	Thane, Thane Rural, Bhiwandi
49	Vadodara	Vadodara-I, Vadodara-II

⁷⁵[Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at SI. Nos. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at SI. Nos. 13 and 14 of Table III;

Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at SI. Nos. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at SI. Nos. 31 and 32 of Table III.]

TABLE IV
JURISDICTION OF COMMISSIONER OF CENTRAL TAX (AUDIT)

Sl. No.	Commissioner of Central Tax (Audit)	Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax
(1)	(2)	(3)
1	Ahmedabad	Ahmedabad North, Ahmedabad South, Gandhinagar

⁷⁵ Inserted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021.

2	Belgavi	Belgavi, Mangalore
3	Bengaluru-I	Bengaluru East, Bengaluru South
4	Bengaluru-II	Bengaluru North, Bengaluru North West
5	Bhopal	Bhopal, Jabalpur
6	Bhubaneswar	Bhubaneswar, Rourkela
7	Chandigarh	Chandigarh, Shimla
8	Chennai-I	Chennai North, Puducherry
9	Chennai-II	Chennai South, Chennai Outer
10	Coimbatore	Coimbatore, Tiruchirapally, Madurai, Salem
11	Dehradun	Dehradun
12	Delhi-I	Delhi North, Delhi East
13	Delhi-II	Delhi South, Delhi West
14	Durgapur	Siliguri, Bolpur
15	Guntur	Visakhapatnam, Guntur, Tirupati
16	Gurugram	Gurugram, Faridabad
17	Hyderabad-I	Hyderabad, Rangareddy
18	Hyderabad-II	Medchal, Secunderabad
19	Indore	Indore, Ujjain
20	Jaipur	Jaipur, Alwar
21	Jammu	Jammu
22	Jodhpur	Jodhpur, Udaipur
23	Kanpur	Kanpur, Allahabad, Varanasi
24	Kochi	Thiruvananthapuram, Kochi, Kozhikode
25	Kolkata-I	Kolkata North, Kolkata South
26	Kolkata-II	Howrah, Haldia
27	Lucknow	Lucknow, Agra
28	Ludhiana	Ludhiana, Jalandhar
29	Meerut	Meerut, Ghaziabad
30	Mumbai-I	Mumbai South
31	Mumbai-II	Mumbai East, Mumbai Central
32	Mumbai-III	Mumbai West, Palghar
33	Mysuru	Mysuru, Bengaluru West
34	Nagpur	Nagpur-I, Nagpur-II
35	Nashik	Nashik, Aurangabad
36	Noida	Noida, Gautam Buddha Nagar
37	Panchkula	Panchkula, Rohtak
38	Patna	Patna-I, Patna-II

39	Pune-I	Pune-I, Kolhapur
40	Pune-II	Pune-II, Goa
41	Raigarh	Raigarh, Navi Mumbai, Belapur
42	Raipur	Raipur
43	Rajkot	Rajkot, Bhavnagar, Kutch (Gandhidham)
44	Ranchi	Ranchi, Jamshedpur
45	Shillong	Shillong, Guwahati, Dibrugarh, Itanagar, Dimapur, Imphal, Aizawl, Agartala
46	Surat	Surat, Daman
47	Thane	Thane, Thane Rural, Bhiwandi
48	Vadodara	Vadodara-I, Vadodara-II

⁷⁶[⁷⁷TABLE V

⁷⁶ Substituted by Notification No. 27/2024-Central Tax, Dated, 25-11-2024, w.e.f. 01-12-2024, before it was read as under “

TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
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 Bengaluru East	
3.	Principal Commissioner Bhopal	
4.	Principal Commissioner Bhubaneswar	
5.	Principal Commissioner Chandigarh	
6.	Commissioner Chennai South	
7.	Principal Commissioner Delhi North	
8.	Commissioner Delhi West	
9.	Commissioner Faridabad	

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and
2.	Principal Commissioner Bhopal	
3.	Principal Commissioner Chandigarh	Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.]
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	

77 Inserted by Notification No. 2/2022-Central Tax, Dated, 11-3-2022, w.e.f. 11-3-2022.

10.	Principal Commissioner Guwahati	
11.	Principal Commissioner Jaipur	
12.	Principal Commissioner Kolkata North	
13.	Principal Commissioner Lucknow	
14.	Principal Commissioner Meerut	
15.	Commissioner Nagpur-II	
16.	Commissioner Palghar	
17.	Commissioner Pune-II	
18.	Commissioner Rangareddy	
19.	Principal Commissioner Ranchi	
20.	Commissioner Surat	
21.	Commissioner Thane	
22.	Commissioner Thiruvantathapuram	
23.	Principal Commissioner Visakhapatnam	

6. This notification shall come into force on the 22nd day of June 2017.

Annexure B

CIRCULAR NO. 31/05/2018-GST, DATED 9-2-2018 [UPDATED]

[As Amended By Circular No. 169/01/2022-GST, Dated 12-3-2022 and Circular No. 239/33/2024-GST, DATED 4-12-2024]

The Board, vide Circular No. 1/1/2017-GST, dated 26th June, 2017, assigned proper officers for provisions relating to registration and composition levy under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") and the rules made thereunder. Further, vide Circular No. 3/3/2017 - GST, dated 5th July, 2017, the proper officers for provisions other than registration and composition under the CGST Act were assigned. In the latter Circular, the Deputy or Assistant Commissioner of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 74 while the Superintendent of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 73 of the CGST Act.

2. It has now been decided by the Board that Superintendents of Central Tax shall also be empowered to issue show cause notices and orders under section 74 of the CGST Act. Accordingly, the following entry is hereby being added to the item at Sl. No. 4 of the Table on page number 3 of Circular No. 3/3/2017-GST, dated 5th July, 2017, namely: —

Sl. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
4.	Superintendent of Central Tax	(viii)(a). Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74

3. Further, in light of sub-section (2) of section 5 of the CGST Act, whereby an officer of central tax may exercise the powers and discharge the duties conferred or imposed under the CGST Act on any other officer of central tax who is subordinate to him, the following entry is hereby removed from the Table on page number 2 of Circular No. 3/3/2017-GST, dated 5th July, 2017:-

Sl. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
3.	Deputy or Assistant Commissioner of Central Tax	vi. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74

4. In other words, all officers up to the rank of Additional/Joint Commissioner of Central Tax are assigned as the proper officer for issuance of show cause notices and orders under sub sections (1), (2), (3), (5), (6), (7), (9) and (10) of sections 73 and 74 of the CGST Act. Further, they are so assigned under the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the "IGST Act") as well, as per section 3 read with section 20 of the said Act.

5. Whereas, for optimal distribution of work relating to the issuance of show cause notices and orders under sections 73 and 74 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of central tax need to be prescribed. Therefore, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act, the Board hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table

Sl. No.	Officer of Central Tax	Monetary limit of the amount of central tax (including cess) not paid or short paid or	Monetary limit of the amount of integrated tax (including cess) not paid or short	Monetary limit of the amount of central tax and integrated tax (including cess) not
---------	------------------------	--	---	---

		erroneously refunded or input tax credit of central tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act	paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	paid or short paid or erroneously refunded or input tax credit of central tax and integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to integrated tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakhs	Not exceeding Rupees 20 lakhs	Not exceeding Rupees 20 lakhs
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakhs and not exceeding Rupees 1 crore	Above Rupees 20 lakhs and not exceeding Rupees 2 crores	Above Rupees 20 lakhs and not exceeding Rupees 2 crores
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crores without any limit	Above Rupees 2 crores without any limit

¹[6. The Central Tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGI") shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent Central Tax officer of the executive Commissionerate in whose jurisdiction the noticee is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.

²[7.1 In respect of show-cause notices issued by officers of DGGI, there may be cases where,

¹ Substituted by Circular No. 169/01/2022-GST, Dated 12-3-2022. Prior to their substitution paras 6 and 7, read as under:

"6. The central tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGSTI") shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent central tax officer of the Executive Commissionerate in whose jurisdiction the noticee is registered. In case there are more than one noticees mentioned in the show cause notice having their principal places of business falling in multiple Commissionerates, the show cause notice shall be adjudicated by the competent central tax officer in whose jurisdiction, the principal place of business of the noticee from whom the highest demand of central tax and/or integrated tax (including cess) has been made falls.

7. Notwithstanding anything contained in para 6 above, a show cause notice issued by DGGSTI in which the principal places of business of the noticees fall in multiple Commissionerates and where the central tax and/or integrated tax (including cess) involved is more than Rs. 5 crores shall be adjudicated by an officer of the rank of Additional Director/Additional Commissioner (as assigned by the Board), who shall not be on the strength of DGGSTI and working there at the time of adjudication. Cases of similar nature may also be assigned to such an officer."

² Substituted by Circular No. 239/33/2024-GST, dated 4-12-2024, w.e.f. 4-12-2024. Prior to its substitution, para 7.1 read as under:

7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates or where multiple show cause notices are issued on the same issue to different noticees, including the persons having the same PAN but different GSTINs, having principal place of business falling under jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11th March, 2022. Such show cause notices may be adjudicated, irrespective of the

- (i) a show cause-notice is issued to multiple noticees, either having the same or different PANs; or
(ii) multiple show cause-notice(s) are issued on the same issue to multiple noticees having the same PAN,

and the principal place of business of such noticees fall under the jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction through amendment in the Notification No. 02/2027, dated 19th June, 2017 vide Notification No. 02/2022-Central Tax, dated 11th March, 2022, as further amended vide Notification No. 27/2024-Central Tax, dated 25th November, 2024. Such show cause-notice(s) may be adjudicated, irrespective of the amount involved in the show cause-notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide the above mentioned notifications. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more Additional Commissioners/ Joint Commissioners posted in their Commissionerates. Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause-notice(s), falls under the jurisdiction of a Central Tax Zone/Commissionerate mentioned in column 2 of the table below, the show cause-notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax

amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11th March, 2022. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one of the Additional Commissioners/ Joint Commissioners posted in their Commissionerates. Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by the Additional Commissioner/ Joint Commissioner of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.

TABLE

Sl. No.	Central Tax Zone in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls	Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI
(1)	(2)	(3)
1.	Ahmedabad	Ahmedabad South
2.	Vadodara	
3.	Bhopal	Bhopal
4.	Nagpur	
5.	Chandigarh	Chandigarh
6.	Panchkula	
7.	Chennai	Chennai South
8.	Bengaluru	
9.	Thiruvananthapuram	
10.	Delhi	Delhi North
11.	Jaipur	
12.	Guwahati	Guwahati
13.	Hyderabad	Rangareddy
14.	Visakhapatnam (Amaravathi)	
15.	Bhubaneswar	
16.	Kolkata	Kolkata North
17.	Ranchi	
18.	Lucknow	Lucknow
19.	Meerut	
20.	Mumbai	Thane
21.	Pune	

Zone/Commissionerate. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.

TABLE

Sl. No.	Central Tax Zone/ Commissionerates in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls	Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate Show-Cause Notices issued by officers of Directorate General of GST Intelligence
(1)	(2)	(3)
1.	Ahmedabad Zone	Ahmedabad South
2.	Vadodara Zone	Surat
3.	Bhopal Zone	Bhopal
4.	Nagpur Zone	Nagpur-II
5.	Chandigarh Zone	Chandigarh
6.	Panchkula Zone	Faridabad
7.	Chennai Zone	Chennai South
8.	Bengaluru Zone	Bengaluru East
9.	Thiruvananthapuram Zone	Thiruvananthapuram
10.	Delhi North and Delhi East Commissionerates of Delhi Zone	Delhi North
11.	Delhi West and Delhi South Commissionerates of Delhi Zone	Delhi West
12.	Jaipur Zone	Jaipur
13.	Guwahati Zone	Guwahati
14.	Hyderabad Zone	Rangareddy
15.	Visakhapatnam (Amaravathi) Zone	Visakhapatnam
16.	Bhubaneswar Zone	Bhubaneswar
17.	Kolkata Zone	Kolkata North
18.	Ranchi Zone	Ranchi
19.	Lucknow Zone	Lucknow
20.	Meerut Zone	Meerut
21.	Mumbai West, Thane, Thane Rural, Raigarh, Belapur, Navi Mumbai and Bhiwandi Commissionerates of Mumbai Zone	Thane
22.	Mumbai South, Mumbai East, Mumbai Central and Palghar Commissionerates of Mumbai Zone	Palghar
23.	Pune Zone	Pune-II

7.1.1 It is further clarified that in cases where a show cause-notice has been issued to multiple noticees, either having same or different PANs, and the said show cause notice is required to be adjudicated by a common adjudicating authority as per the highest amount of demand of tax in accordance with the criteria mentioned in para 7.1 above, then if any show cause-notice(s) is issued subsequently on the same issue to some other noticee(s) having PAN(s) different from the PANs of the noticees included in the earlier show cause notice, the said later show cause-notices is to be adjudicated,

- by the jurisdictional adjudicating authority of the noticee, if there is only one noticee (GSTIN) involved in the said later show cause-notice; or
- by the common adjudicating authority in accordance with the criteria mentioned in para 7.1 above as applicable independently based on the highest amount of tax demand in the said later show cause notice, if there are multiple noticees (GSTINs) involved in the said later show cause notice having principal place of business under the jurisdiction of multiple Central Tax Commissionerates.]

7.2 In respect of a show cause-notice issued by the Central Tax officers of Audit Commissionerate, where the principal place of business of noticees fall under the jurisdiction of multiple Central Tax Commissionerates, a proposal for appointment of common adjudicating authority may be sent to the Board.

³[7.3 In respect of show-cause notices issued by the officers of DGGI prior to Notification No. 27/2024-Central Tax dated 25th November, 2024 coming into effect, involving cases mentioned in para 7.1 read with para 7.1.1 above and where no adjudication order has been issued upto 30th November, 2024, the same may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria mentioned in para 7.1 read with para 7.1.1 above, by issuing corrigendum to such show cause notices.]

8. In case show-cause notices have been issued on similar issues to a noticee(s) and made answerable to different levels of adjudicating authorities within a Commissionerate, such show-cause notices should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of central tax and/or integrated tax (including cess).

3 Substituted by Circular No. 239/33/2024-GST, dated 4-12-2024, w.e.f. 4-12-2024. Prior to its substitution, para 7.3 read as under: Slip 2

"7.3 In respect of show cause notices issued by the officers of DGGI prior to issuance of Notification No. 02/2022-Central Tax dated 11th March, 2022, involving cases mentioned in para 7.1 above and where no adjudication order has been issued till date, the same may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, in accordance with the criteria mentioned in para 7.1 above, by issuing corrigendum to such show cause notices."

Annexure C

Circular No. 250/07/2025-GST

**F. No. CBIC-20010/22/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

North Block, New Delhi

Dated: 24th June, 2025

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Director General/ Director General (All)

Madam/Sir,

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

Attention is drawn to notification No. 02/2017 dated 19th June 2017 (as amended) read with circular No. 239/33/2024-GST dated 04th December 2024, wherein Joint/Additional Commissioners posted in specified Commissionerates have been designated as Common Adjudicating Authority (CAA) in respect of show cause notices issued by Directorate General of GST Intelligence (DGGI). The said circular has specified the procedure to be followed in case of assigning such show cause notices to the Common Adjudicating Authority along with their territorial jurisdiction. However, it does not specify the procedure related to review, revision, and appeals for such Orders-in -Original (O-I-Os) passed by CAA.

2. The matter has been examined in consultation with the Union Ministry of Law and Justice which has clarified that section 107 of the CGST Act, 2017 provides a detailed mechanism for handling the appeals by the Appellate authority and by exercising the same power, the rules have also been framed with regard to appeal and review. 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.

3. Similarly, section 108 of the CGST Act, 2017, provides a detailed mechanism for revision of such orders. *Vide* notification No. 05/2020-Central tax dated 13th January, 2020, the jurisdictional Principal Commissioner or Commissioner, as the case may be, has been authorized as revisional authority for decisions or orders passed by Additional or Joint Commissioner of Central Tax who are subordinate to him.

4. Therefore, to ensure uniformity in procedure for review, revision, and appeal against the Orders-in-Original (O-I-Os) adjudicated by Common Adjudicating Authorities, it is hereby clarified that:

- 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.
5. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
6. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)

Commissioner (GST)