Circular No. 239/33/2024-GST

F. No. CBIC-20016/2/2022-GST
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes & Customs
GST Policy Wing

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New Delhi, dated the 4th December, 2024

To,

The Principal Chief Commissioners/ Chief Commissioners (All)
The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Amendment to Circular No. 31/05/2018-GST, dated 9th February, 2018 on 'Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017'–reg.

Vide Notification No. 02/2022-Central Tax dated 11th March, 2022, para 3A was inserted in Notification No. 02/2017-Central Tax dated 19th June, 2017, to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (herein after referred as DGGI). Further, vide Notification No. 27/2024-Central Tax dated 25th November, 2024, Table V has been substituted in the Notification No. 02/2017-Central Tax dated 19th June, 2017, to empower more number of Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of DGGI. Notification No 27/2024- Central Tax dated 25th November, 2024 has come into effect from 1st December, 2024.

2. Consequently, para 7.1 of the Circular No. 31/05/2018-GST dated 9th February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12th March, 2022) is substituted as below:

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

(i) a show cause notice is issued to multiple noticees, either having the same or different PANs; or

(ii) multiple show cause notices 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 notices 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 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.	*Bhubaneshwar Zone*	*Bhubaneshwar*
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,

(i) by the jurisdictional adjudicating authority of the noticee, if there is only one noticee (GSTIN) involved in the said later show cause notice; or

(ii) 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.''

3. Further para 7.3 of the Circular No. 31/05/2018-GST dated 9th February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12th March, 2022) is substituted as below:

"*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.*"

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)
Principal Commissioner (GST)