



**The CBIC issued Circular No.169/01/2022-GST dated March 12, 2022, regarding the amendment to Circular No. 31/05/2018-GST, dated February 09, 2018 on ‘Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 (“the CGST Act”) and under the Integrated Goods and Services Tax Act, 2017 (“the IGST Act”)**

Vide Notification No. 02/2022-Central Tax dated 11th March 2022, para 3A has been inserted in the Notification No. 2/2017-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 Commissionerate’s, 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. Consequently, para 6 and 7 of the Circular No. 31/05/2018-GST, dated 9th February 2018 are hereby amended as below:

**“6. The Central Tax officers of Audit Commissionerate 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 notice is registered when such cases pertain to jurisdiction of one executive Commissionerate of Central Tax only.

**7.1** In respect of show cause notices issued by officers of DGGI, there may be cases where the principal place of business of notices fall under the jurisdiction of multiple Central Tax Commissionerate or where multiple show cause notices are issued on the same issue to different notices, including the persons having the same PAN but different GSTINs, having principal place of business falling under jurisdiction of multiple Central Tax Commissionerate. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerate have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11th MMarch2022. 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 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 notice, having the highest amount of demand of tax in



## **Mohan & Chandrasekhar**

### **Chartered Accountants**

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**

<b>Sl. No.</b>	<b>Central Tax Zone in whose jurisdiction the location of the principal place of business of the notice having highest amount of demand of tax involved falls</b>	<b>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	<b>Ahmedabad</b>	<b>Ahmedabad South</b>
2.	<b>Vadodara</b>	
3.	<b>Bhopal</b>	<b>Bhopal</b>
4.	<b>Nagpur</b>	
5.	<b>Chandigarh</b>	<b>Chandigarh</b>
6.	<b>Panchkula</b>	
7.	<b>Chennai</b>	<b>Chennai South</b>
8.	<b>Bengaluru</b>	
9.	<b>Thiruvananthapuram</b>	
10.	<b>Delhi</b>	<b>Delhi North</b>
11.	<b>Jaipur</b>	
12.	<b>Guwahati</b>	<b>Guwahati</b>
13.	<b>Hyderabad</b>	<b>Rangareddy</b>
14.	<b>Visakhapatnam (Amaravati)</b>	
15.	<b>Bhubaneswar</b>	
16.	<b>Kolkata</b>	<b>Kolkata North</b>



## **Mohan & Chandrasekhar**

### **Chartered Accountants**

17.	<b>Ranchi</b>	
18.	<b>Lucknow</b>	<b>Lucknow</b>
19.	<b>Meerut</b>	
20.	<b>Mumbai</b>	<b>Thane</b>
21.	<b>Pune</b>	

**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 notices fall under the jurisdiction of multiple Central Tax Commissionerates, a proposal for appointment of common adjudicating authority may be sent to the Board.

**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.”