

GOODS & SERVICES TAX / IDT UPDATE-147

Appointment of common adjudicating authority for adjudicating the show cause notices issued by DGGI

[Notification No. 2/2017-Central Tax dt 19.06.2017](#) which specifies the jurisdiction of Central Tax Officers has been amended vide [Notification No. 02/2022-CT dt. 11.03.2022](#) to empower the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners or the Commissioners of Central Tax, as specified below, 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 (DGGI) under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of CGST Act 2017.

The specified Principal Commissioners or the Commissioners of Central Tax are:

1. Principal Commissioner Ahmedabad South
2. Principal Commissioner Bhopal
3. Principal Commissioner Chandigarh
4. Commissioner Chennai South
5. Principal Commissioner Delhi North
6. Principal Commissioner Guwahati
7. Commissioner Rangareddy
8. Principal Commissioner Kolkata North
9. Principal Commissioner Lucknow
10. Commissioner Thane

Consequently [Circular No. 31/05/2018-GST dt. 09.02.2018](#) issued in relation to proper officer under sections 73 and 74 of the CGST Act, 2017 and under the IGST Act, 2017 has also been amended vide [Circular No.169/01/2022-GST dt. 12.03.2022](#) to provide as under:

- (i) The Central Tax officers of Audit Commissionerates and 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.
- (ii) 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 (as given above) have been empowered with All India jurisdiction

vide *Notification No. 02/2022-Central Tax dated 11th March, 2022* irrespective of the amount involved in the show cause notice(s).

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

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
Ahmedabad	Ahmedabad South
Vadodara	
Bhopal	Bhopal
Nagpur	
Chandigarh	Chandigarh
Panchkula	
Chennai	Chennai South
Bengaluru	
Thiruvananthapuram	
Delhi	Delhi North
Jaipur	
Guwahati	Guwahati
Hyderabad	Rangareddy
Visakhapatnam (Amaravathi)	
Bhubaneshwar	
Kolkata	Kolkata North
Ranchi	
Lucknow	Lucknow
Meerut	
Mumbai	Thane
Pune	

- (iii) 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.

(iv) 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 (iii) 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 (iii) above, by issuing corrigendum to such show cause notices.

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