

**Circular No.169/01/2022-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 12<sup>th</sup> March, 2022

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax and Central Tax (Audit) (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: Amendment to Circular No. 31/05/2018-GST, dated 9<sup>th</sup> 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 11<sup>th</sup> March, 2022, para 3A has been inserted in the Notification No. 2/2017-Central Tax dated 19<sup>th</sup> 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. Consequently, para 6 and 7 of the Circular No. 31/05/2018-GST, dated 9<sup>th</sup> February, 2018 are hereby amended as below:

*“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.*

*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 11<sup>th</sup> March, 2022. 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 11<sup>th</sup> 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**

<i>Sl. No.</i>	<i>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</i>	<i>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	<i>Ahmedabad</i>	<i>Ahmedabad South</i>
2.	<i>Vadodara</i>	
3.	<i>Bhopal</i>	<i>Bhopal</i>
4.	<i>Nagpur</i>	
5.	<i>Chandigarh</i>	<i>Chandigarh</i>
6.	<i>Panchkula</i>	
7.	<i>Chennai</i>	<i>Chennai South</i>
8.	<i>Bengaluru</i>	
9.	<i>Thiruvananthapuram</i>	
10.	<i>Delhi</i>	<i>Delhi North</i>
11.	<i>Jaipur</i>	
12.	<i>Guwahati</i>	<i>Guwahati</i>
13.	<i>Hyderabad</i>	<i>Rangareddy</i>
14.	<i>Visakhapatnam (Amaravathi)</i>	
15.	<i>Bhubaneshwar</i>	
16.	<i>Kolkata</i>	<i>Kolkata North</i>
17.	<i>Ranchi</i>	

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 noticees 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 11<sup>th</sup> 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.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
3. 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)