

[To be published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**

**Notification No. 02/2021 - Central Tax**

New Delhi, the 12<sup>th</sup> January, 2021

G.S.R.(E). -In exercise of the powers conferred 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), the Government, hereby makes the following notification further to amend the notification of the Government of India, Ministry of Finance, Department of Revenue No. 2/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, namely: -

In the said notification, -

(I). in Table I, -

- (a) against Sl. No. 7, in column (4), for 7.4.2 and the entries relating thereto, the following shall be substituted, namely: -

(4)	
“7.4.2	Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi”;

- (b) against Sl. No. 14, in column (4), for 14.4.1 and the entries relating thereto, the following shall be substituted, namely: -

(4)	
“14.4.1	Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai”;

(II). in Table III, the following shall be inserted at the end, namely: -

“Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at Sl. No. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at Sl. No. 13 and 14 of Table III;

Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at SI. No. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at SI. No. 31 and 32 of Table III.”

[F.No. CBEC-20/19/06/2020-GST]

(Pramod Kumar)  
Director, Government of India

Note: - The principal Notification No. 2/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017 and was last amended *vide* notification No. 04/2019 – Central Tax, dated 29<sup>th</sup> January, 2019, published *vide* number G.S.R. 64 (E), dated the 29<sup>th</sup> January, 2019.