

[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. 02/2022-Central Tax

New Delhi, the 11th March, 2022

G.S.R.....(E).– In exercise of the powers 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 Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19th 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 19th June, 2017, namely: -

In the said notification,–

(i) after paragraph 3, the following paragraph shall be inserted, namely :-

“3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.”;

(ii) after Table IV, the following Table shall be inserted, namely:-

“TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

| Sl. No. | Principal Commissioner or Commissioner of Central Tax | Powers (Exercisable throughout the territory of India) |
|----------------|--|---|
| (1) | (2) | (3) |
| 1. | Principal Commissioner Ahmedabad South | Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and |
| 2. | Principal Commissioner Bhopal | |

| | | |
|-----|--------------------------------------|---|
| 3. | Principal Commissioner Chandigarh | Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.”. |
| 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 | |

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[F. No. CBIC-20016/2/2022-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification No. 02/2017- Central Tax, dated the 19th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 609(E), dated the 19th June, 2017 and last amended *vide* Notification No. 02/2021 – Central Tax, dated the 12th January, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 18(E), dated the 12th January, 2021.