PROPER OFFICER

GST — Ready Reference

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PROPER OFFICER Under GST

Concept, Legal Framework and Judicial Interpretation under the CGST Act, 2017, the IGST Act, 2017 and the CGST Rules, 2017

PART A — LEGAL POSITION, EXPLANATION, COMPLIANCE POINTS AND CASE LAW

1. About this e-book

1.1 This e-book consolidates, at one place, the statutory basis under GST law for the empowerment of officers and the manner in which "proper officers" are assigned specific functions by Notification/Circular. Further, readers will be able to know as to who has been specified to be the proper officer under GST law. Further, we will try to find answer as to whether for different provisions of the GST law, the proper officer is same, or it could be different. Moreover, whether officers working in the DGGI or DG, Audit are also proper officer under GST law and if so, then for what purposes?

1.2 Further, the judicial principles that govern challenges to jurisdiction have also been discussed so that both taxpayers and departmental officers can quickly verify whether a given action has been taken by the correct authority.

2. Summary of Relevant Legal Provisions at a Glance

Sr. No.	Relevant legal provision	Subject in brief	Remarks
Provisions of CGST Act, 2017/IGST Act, 2017			
1.	Section 2(96) of the CGST Act, 2017	Defines the term "proper officer"	
2.	Section 5 and 6 of the CGST Act,2017	Cross empowerment of CGST /SGST /UTGST Officers	
3	Section 4 of the IGST Act, 2017		
4.	Section 20 of the IGST Act, 2017	Application of certain CGST provisions to IGST	Provisions of the CGST Act relating to (inter alia) "officers", their appointment and powers apply, mutatis mutandis, to IGST — the same proper officer who administers CGST for a taxpayer generally also administers IGST for that taxpayer.

Sr. No.	Relevant legal provision	Subject in brief	Remarks
Notifications Issued under IGST Act, 2017			
1.	Notification No. 11/2017-IT, dated 13.10.2017	It empowers the officers, who are empowered under SGST/UTGST Act, 2017 to be proper officer under CGST/IGST Act, 2017 for the purpose of sanction of refund under section 20 of the IGST Act, 2017 read with section 54 and 55 (with some exception) of the CGST Act, 2017 and the rules made thereunder.	This notification has been subsequently amended *vide* notification No.1/2018-Integrated Tax, dated 23.01.2018.
Circulars issued by the Government from time to time			
1.	Circular No. 1/1/2017, dated 26.06.2017 as amended.	Proper officer for provisions relating to Registration and Composition levy under the CGST Act, 2017 or the rules made thereunder	This circular has been amended *vide* Circular No. 223/17/2024-GST, dated 10.07.2024
2.	Circular No. 3/3/2017– GST, dated 5.7.2017 as amended	Proper officer relating to provisions other than Registration and Composition under the CGST Act, 2017.	Amended *vide* Circular No.31/05/2018–GST, dated 09.02.2018
3.	Circular No 9/9/2017- GST, dated 18.10.2017	Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner	
4.	Circular No. 31/05/2018 – GST, dated 9.02.2018	Proper officer under sections 73 and 74 of the CGST Act, 2017 and under the Integrated Goods and Services Tax Act, 2017	Amended *vide* Circular Nos. 169/01/2022, dated 12.03.2022 and 239/33/2024-GST, dated 4.12.2024
5.	Circular No. 169/01/2022, dated 12.03.2022.	Amendment to Circular No. 31/05/2018-GST, dated 9.2.2018 on 'Proper officer under sections 73 and 74 of the CGST Act, 2017 and under the IGST Act, 2017	
6.	Circular No. 239/33/2024-GST, dated 4.12.2024	Amendment to Circular No. 31/05/2018-GST, dated 9.2.2018 on 'Proper officer under sections 73 and 74 of the CGST Act and under the IGST Act, 2017	
7.	Circular No. 223/17/2024-GST, dated 10.07.2024	Amendment in Circular No. 1/1/2027 in respect of Proper Officer for provisions relating to Registration and Composition Levy under the CGST Act, 2017 or the rules made thereunder.	It amended the Circular No.1/1/2017, dated 26.06.2017.

Sr. No.	Relevant legal provision	Subject in brief	Remarks
8.	Circular No 254/11/2025- GST, dated 27.10.2025	Assigned proper officer under section 74A, section 75(2) and section 122 of the Central Goods and Services Tax Act, 2017 and for pre-notice intimation under Rule 142(1A).	

3. Brief Explanation

3.1 **GST law is administered through a hierarchy of tax officers** created under the CGST Act, 2017, the respective State/UT GST Acts and the IGST Act, 2017. However, not every officer of the department can perform every function under the law. Each statutory function — registration, assessment, audit, search, summons, adjudication of demand, refund, appeal, etc. — can be performed only by an officer who has been specifically **assigned** that function. Such an officer, for that function, is called the **"proper officer"**. The concept of "proper officer" is central to the validity of every departmental action under GST.

3.2 The subject assumes practical importance because GST administration in India runs on a **dual /concurrent structure** — Central Tax officers (including the Directorate General of GST Intelligence, "DGGI") and State/UT Tax officers both exercise powers over the same taxpayer base, subject to "cross-empowerment" and "single interface" principles built into Sections 5 and 6 of the CGST Act. Overlapping or parallel proceedings by different wings of the department, if not properly coordinated, directly affect the ease of doing business and have been the subject of substantial litigation, including a definitive ruling of the Supreme Court in *Armour Security (India) Ltd. v. Commissioner, CGST, Delhi East Commissionerate* (2025) discussed in Part A-6 below.

Who is proper officer?

3.3 Under clause (91) of the Section 2 of the CGST Act, 2017, the term "proper officer" has been defined. As per the definition, the term "proper officer" in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board.

3.4 A **"proper officer"** is not a fixed designation — it is a **function-specific status**. The same Superintendent may be the proper officer for scrutiny of returns under Section 61 but not for adjudicating cases under Section 74 where demand exceeds his monetary limit. The chain of empowerment of officers works in following three steps:

- **Step 1 — Class of officer:** Government notifies, under Section 3, the various classes/ranks of Central Tax officers (Notification No. 2/2017-CT and No. 14/2017-CT), and fixes their territorial jurisdiction. [*will be discussed in detail in separate eBook (under preparation) on administration of GST]*

- **Step 2 — Assignment of function:** The Board (CBIC), exercising the power under Section 2(91) read with Section 5(1)/Section 20 of the IGST Act, assigns specific statutory functions to specific ranks of officers by Circular (principally Circulars No. 1/1/2017-GST and 3/3/2017-GST, as since amended). Only upon such assignment does an officer of that rank become the "proper officer" for that function.

- **Step 3 — Delegation, if any:** A Commissioner may further delegate his own powers to a subordinate under Section 5(3)/Section 167 by notification; such delegation is distinct from, and not a substitute for, the Board's assignment under Section 2(91).

3.5 Specified Proper officers under GST law for different statutory functions (Consolidated position in terms of various Circulars including amending circulars issued by Board)

A. For registration and composition Scheme

Table-I

S. No.	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Function in brief
(1)	(2)	(3)	(4)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-section (5) of section 10	Action against non-eligible registered person under the Scheme for tax demand and imposition of penalty.
2.	Superintendent of Central Tax	i. Sub-section (8) of section 25	Action to Register a person who is liable for registration but fails to obtain registration.
		ii. Proviso to sub-section (1) of section 27	Extension of validity of registration of casual tax person or non-resident taxable person for further period not exceeding 90 days beyond initial validity period of 90 days.
		iii. Section 28	Amendment of registration
		iv. Section 29	Cancellation or suspension of registration
		v. Section 30	Revocation of cancellation of Registration
		vi. Rule 6	Issuance of notice in FORM CMP-05 in case of registered person not being eligible for composition scheme or contravention of provision of the Act or rules and adjudication thereof.
		vii. Rule 9	Verification of the application for Registration and approval
		viii. Rule 10	Issuance of Registration Certificate.
		ix. Rule 12	Grant of registration to persons required to deduct tax at source or to collect tax at source

S. No.	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Function in brief
(1)	(2)	(3)	(4)
		x. Rule 16	Suo moto registration
		xi. Rule 17	Grant of Unique Identity Number to certain special entities
		xii. Rule 19	Amendment of Registration
		xiii. Rule 2	Cancellation of Registration
		xiv. Rule 23	Revocation of cancellation of Registration
		xv. Rule 24	Migration of persons registered under existing laws.
		xvi. Rule 25	Physical verification of business premises under certain cases

Table-II

B. For purposes under than Registration and Composition Scheme

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
1.	**Principal Commissioner/ Commissioner of Central Tax**	i. Sub- section (7) of Section 67	To allow Return of Seized goods.
		ii. Proviso to Section 78	To require the taxable person to make payment within a period less than three months in the interest of revenue for reasons to be recorded in writing.
2.	**Additional or Joint Commissioner of Central Tax**	iii. Sub-sections (1), (2), (5) and (9) of Section 67	(1) To authorise a Central Tax officer in writing to inspect the premises of the concerned taxable person, transporter, warehouse/godown owner or operator. (2) To authorise or conduct search and seizure of goods, documents or records relevant to proceedings, restrict removal of goods that cannot be seized, and retain seized records only as long as necessary for examination or proceedings.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
			(5) To allow the person from whose custody documents are seized a copy or extract them in the presence of an authorised officer. (9) To allow preparation of inventory of seized goods specified under sub-section (8) in the prescribed manner.
		iv. Sub-section (1) and (2) of Section 71	An authorised officer may access a registered person's business premises and records for audit/scrutiny, and the person in charge must provide the prescribed financial and other relevant records within 15 working days or the extended period allowed.
		v. Proviso to section 81	A charge or transfer remains valid if made for adequate consideration in good faith without notice of pending proceedings or dues, or with the proper officer's prior permission.
		vi. Proviso to sub-section (6) of Section 129	If the penalty is not paid within 15 days, detained/seized goods or conveyance may be sold to recover it; the conveyance is released on payment of the lesser of the penalty or ₹1 lakh, while the 15-day period may be reduced for perishable, hazardous or rapidly depreciating goods.
		vii. Sub-rules (1), (2), (3) and (4) of Rule 139	**(1):** A Joint Commissioner or higher officer may issue **FORM GST INS-01** authorising a subordinate officer to conduct inspection, search or seizure under Section 67. **(2):** Goods, documents, books or things liable for seizure shall be seized through an order in **FORM GST INS-02**. **(3):** Seized goods may be entrusted to their owner/custodian for safe custody, who cannot deal with them without the officer's prior permission. **(4):** Where seizure is impracticable, the officer may issue a prohibition order in **FORM GST INS-03** restricting removal or disposal of the goods without prior permission.
		viii. Sub-rule (2) of Rule 140	If the person fails to produce provisionally released goods at the specified date and place, the security shall be encashed and adjusted against the applicable tax, interest, penalty and fine.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
3.	**Deputy or Assistant Commissioner of Central Tax**	i. Sub-sections (5), (6), (7) and (10) of Section 54	**(5):** If the proper officer is satisfied that the refund claimed is wholly or partly admissible, he shall determine the refundable amount, which is credited to the Fund under Section 57. **(6):** For eligible zero-rated supplies or unutilised ITC refunds, the proper officer may provisionally refund **90% of the claimed amount**, subject to prescribed conditions, followed by final verification and settlement. **(7):** The proper officer must issue the refund order **within 60 days** from the date of receiving a complete application. **(10):** Where any refund is due to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may— **(a):** Refund may be withheld until the pending return is filed or outstanding tax, interest or penalty is paid. **(b):** Any outstanding tax, interest, penalty, fee or other amount payable under GST or existing law may be **deducted from the refund**. **Explanation:** "Specified date" means the **last date for filing an appeal** under the GST Act.
		ii. Sub-sections (1), (2) and (3) of Section 60	**(1):** If the taxable person cannot determine the value or tax rate, they may request provisional assessment, and the proper officer must allow it by order within **90 days**. **(2):** Provisional assessment is allowed only after the taxable person executes a **bond with prescribed surety/security** to cover any difference between provisional and final tax liability. **(3):** The proper officer must issue the **final assessment order within 6 months**, extendable by **6 months by Joint/Additional Commissioner** and by **up to 4 years by the Commissioner**, for sufficient reasons recorded in writing.
		iii. Section 63	Assessment of unregistered persons

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
		iv. Sub-section (1) of Section 64	**(1)** The proper officer, with prior permission of the Additional/Joint Commissioner, may assess and issue an order for tax liability immediately when delay may adversely affect revenue. **Proviso:** If the taxable person cannot be identified in a goods-supply case, the person in charge of the goods is deemed liable to assessment, tax and other dues.
		v. Sub-section (6) of Section 65	On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.
		vi.	[omitted]
		vii. Sub-sections (2), (3), (6) and (8) of Section 76	**(2):** If an amount payable to the Government remains unpaid, the proper officer may issue a notice to pay the amount and explain why an equivalent penalty should not be imposed. **(3):** After considering the person's representation, the proper officer shall determine the amount due, which the person must pay. **(6):** The proper officer must issue the order within **one year from the date of the notice**. **(8):** The order must clearly state the **relevant facts and the basis for the officer's decision**.
		viii. Sub-section (1) of Section 79	**(1):** If any amount payable to the Government remains unpaid, the proper officer shall recover it through one or more prescribed recovery modes. **(a):** The officer may deduct the outstanding amount from any money payable to the defaulter that is under the officer's or another specified officer's control. **(b):** The officer may recover the dues by detaining and selling goods belonging to the defaulter that are under the officer's or another specified officer's control. **(c)(i):** The officer may direct a third party holding or owing money to the defaulter to pay the Government an amount sufficient to recover the dues. **(ii):** A person receiving such notice must comply, and banks, post offices and insurers need not require

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
			passbooks, receipts, policies or similar documents before making payment. **(iii):** A person who fails to comply with the recovery notice is treated as a defaulter and becomes subject to the consequences under the Act. **(iv):** The officer may amend, revoke or extend the payment time specified in the recovery notice. **(v):** Payment made by a third party under the notice is treated as payment on behalf of the defaulter and fully discharges the third party's liability to the defaulter to that extent. **(vi):** Anyone who pays the defaulter after receiving the notice becomes personally liable to the Government up to the amount so paid or the defaulter's outstanding dues, whichever is less. **(vii):** If the notice recipient proves that no money was or is due to, or held for, the defaulter, he is not required to pay that amount to the Government. **(d):** The officer may seize and detain the defaulter's movable or immovable property and, if dues remain unpaid for 30 days, sell it to recover the dues and costs, returning any surplus. **(e):** The officer may issue a recovery certificate to the District Collector or authorised officer, who shall recover the dues as an arrear of land revenue. **(f):** The proper officer may apply to the Magistrate, who shall recover the outstanding amount as if it were a fine imposed by the Magistrate.
		ix. Section 123	Penalty for failure to furnish information return
		x. Section 127	Power to impose penalty in certain cases
		xi. Sub-section (3) of Section 129	The proper officer must issue the penalty notice within **7 days of detention/seizure** and pass the penalty order within **7 days of serving the notice**.
		xii. Sub- sections (6) and (7) of Section 130	**(6):** The proper officer shall take and retain possession of confiscated goods/conveyance, with police assistance when required. **(7):** If confiscated goods/conveyance are not needed in other proceedings and the prescribed fine is not paid within up to **three months**, the officer may dispose of

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	**(2)**	**(3)**	**(4)**
			them and deposit the sale proceeds with the Government.
		xiii. Sub- section (1) of Section 142	**(1)**: Refund of pre-GST duty is available for identifiable goods returned within six months by an unregistered person, while goods returned by a registered person are treated as a supply.
		xiv. Sub-rule (2) of Rule 82	**(2):** Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in **FORM GSTR-11**.
		xv. Sub-rule (4) of Rule 86	**(4)** If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.
		xvi. Explanation to Rule 86	*Explanation*- For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.
		xvii. Sub-rule (11) of Rule 87	**(11)** If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.
		xviii. Explanation 2 to Rule 87	*Explanation 2*- For the purposes of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.
		xix. Sub-rules (2) and (3) of Rule 90	**Acknowledgement-** **(2)**: The proper officer shall scrutinize the refund application within 15 days and, if complete, issue an acknowledgement in FORM GST RFD-02, with the refund time limit counted from the filing date.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
			(3): If deficiencies are found, the proper officer shall communicate them electronically in FORM GST RFD-03 and require the applicant to file a fresh application after rectification.
		xx. Sub-rules (2) and (3) of Rule 91	**Grant of provisional refund-** **(2):** Based on system-based risk assessment, the proper officer shall issue the provisional refund order in **FORM GST RFD-04 within 7 days** of the acknowledgement, unless refund is withheld with recorded reasons and action is taken under Rule 92. **(3):** The proper officer shall issue **FORM GST RFD-05** for payment of the sanctioned refund, electronically crediting it to the applicant's specified bank account; the order must be **revalidated if payment is not made within the same financial year**.
		xxi. Sub-rules (1), (2), (3), (4) and (5) of Rule 92	**Order sanctioning refund-** **(1):** If the refund is found admissible, the proper officer shall sanction it in **FORM GST RFD-06**, after accounting for provisional refund, outstanding demand adjustment and the balance refundable. **(2):** If the refund is liable to be withheld, the officer shall issue **FORM GST RFD-07 (Part A)** stating the reasons, and may release it through **Part B** when withholding is no longer required. **(3):** If the refund is wholly or partly inadmissible, the officer shall issue **FORM GST RFD-08**, allow **15 days** for reply in **RFD-09**, and then sanction or reject the refund through **RFD-06**, after giving an opportunity of hearing before rejection. **(4):** If the refund is payable to the applicant, the officer shall issue **RFD-06 and RFD-05** for electronic credit to the specified bank account; RFD-05 requires revalidation if unpaid in the same financial year. **(4A):** The **Central Government shall disburse the refund** on the basis of the consolidated payment advice issued under sub-rule (4).

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
			(5): If the refund is not payable to the applicant, the officer shall issue **RFD-06 and RFD-05** for crediting the refund amount to the **Consumer Welfare Fund**.
		xxii. Explanation to Rule 93	*Explanation*- For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.
		xxiii. Rule 94	Order sanctioning interest on delayed refunds-
		xxiv. Sub-rule (6) of Rule 96	Omitted *vide* notification No.14/2022-Central Tax, dated 05.07.2022 (w.e.f. 01.07.2017).
		xxv. Sub-rule (2) of Rule 97	**(2)** Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.
		xxvi. Sub-rule (2), (3), (4), (5) and (7) of Rule 98	**(2):** The proper officer may seek additional information through FORM GST ASMT-02, to which the registered person shall reply in FORM GST ASMT-03 and may appear personally. **(3):** The proper officer shall allow provisional tax payment through FORM GST ASMT-04, specifying the value/rate and requiring a bond with security not exceeding 25% of the bond amount. **(4):** The registered person shall execute a bond in FORM GST ASMT-05 with a bank guarantee as security, and a bond under SGST/IGST law shall also be treated as a valid bond under this rule. **Explanation:** The term "amount" includes applicable IGST, CGST, SGST/UTGST and cess payable on the transaction. **(5):** The proper officer shall seek information through FORM GST ASMT-06 and issue the final assessment order in FORM GST ASMT-07, specifying tax payable or refund due. **(7):** After ensuring payment of the amount due, the proper officer shall release the security and issue the order in FORM GST ASMT-09 within seven working days of receiving the application.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
		xxvii. Sub-rule (2) of Rule 100	**(2)** The proper officer issues **FORM GST ASMT-14** with grounds for best-judgment assessment, gives the taxpayer **15 days to reply**, then passes the order in **FORM GST ASMT-15**, with electronic summaries in **FORM GST DRC-01 and DRC-07**.
		xxviii. Sub-rules (2), (3), (4) and (5) of Rule 101	**(2):** If a GST audit under Section 65 is to be conducted, the proper officer shall issue an audit notice in **FORM GST ADT-01**. **(3):** The audit officer, with the accompanying team, shall verify books, records, returns, turnover, exemptions, tax rates, ITC, refunds and other relevant matters and record observations in the audit notes. **(4):** The officer may communicate audit discrepancies to the registered person, consider their reply, and then finalise the audit findings. **(5):** After completing the audit, the proper officer shall communicate the audit findings to the registered person in **FORM GST ADT-02**.
		xxix. Rule 143	Recovery by deduction from any money owed
		xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144	**Recovery by sale of goods under the control of proper officer-** **(1):** The proper officer shall prepare an inventory, estimate the market value, and sell only enough goods of the defaulter to recover the dues and recovery expenses. **(3):** The bid/auction date must be at least **15 days after the auction notice**, except perishable, hazardous, or costly-to-store goods may be sold immediately. **(4):** The proper officer may require a **pre-bid deposit**, refundable to unsuccessful bidders but liable to forfeiture if the successful bidder fails to pay the full bid amount. **(5):** The successful bidder must pay the full bid amount within **15 days**, after which possession is transferred and **FORM GST DRC-12** is issued.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	**(2)**	**(3)**	**(4)**
			(6): If the defaulter pays the entire recoverable amount and recovery expenses before the auction notice, the auction is cancelled and the goods are released. **(7):** If no bid is received or the auction is non-competitive due to inadequate participation/low bids, the auction is cancelled and **re-auction** is conducted.
		xxxi. Sub-rules (1) and (2) of Rule 145	**Recovery from a third person-** **(1):** The proper officer may issue **FORM GST DRC-13** to a third person directing them to deposit the specified amount towards the defaulter's liability. **(2):** On payment by the third person, the proper officer shall issue **FORM GST DRC-14** confirming the details of the liability discharged.
		xxxii. Rule 146	Recovery through execution of a decree, etc
		xxxiii. Sub-rules (1), (2), (3), (5),(6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147	Recovery by sale of movable or immovable property
		xxxiv. Sub-rules (1), (2) and (3) of Rule 151	Attachment of debts and shares, etc-
		xxxv. Rule 152	Attachment of property in custody of courts or Public Officer
		xxxvi. Rule 153	Attachment of interest in partnership
		xxxvii. Rule 155	Recovery through land revenue authority
		xxxviii. Rule 156	Recovery through court
4.	**Superintendent of Central Tax**	i. Sub- section (6) of Section 35	Determination of amount of tax where taxpayer fails to account for the goods and services.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
		ii. Sub-sections (1) and (3) of Section 61	**Scrutiny of returns-** **(1):** The proper officer may scrutinize the return, identify discrepancies, inform the registered person, and seek an Explanation for them. **(3):** If no satisfactory explanation or corrective action is provided within the prescribed time, the proper officer may initiate audit/inspection/search proceedings or determine tax and dues under the relevant provisions.
		iii. Sub-section (1) of Section 62	**Assessment of non-filers of returns** **(1):** If a registered person fails to file the required return even after notice, the proper officer may make a **best-judgment assessment** based on available
		iv. Sub-section (7) of Section 65	**Audit by tax authorities-** **(7)**: If an audit detects unpaid/short-paid tax, erroneous refund, or wrongly availed/utilised ITC, the proper officer may initiate proceedings under Section 73, 74 or 74A.
		v. Sub-section (6) of Section 66	**Special audit-** **(6)**: If the special audit detects unpaid/short-paid tax, erroneous refund, or wrongly availed/utilised ITC, the proper officer may initiate proceedings under Section 73, 74 or 74A.
		vi. Sub-section (11) of Section 67	**Power of inspection, search and seizure-** **(11):** If the proper officer believes that a person has evaded or is attempting to evade tax, he may seize relevant accounts/documents with written reasons, issue a receipt, and retain them as necessary for proceedings or prosecution.
		vii. Sub-section (1) of Section 70	**Power to summon persons to give evidence and produce documents-** **(1):** The proper officer may summon any person to give evidence or produce documents/things during an inquiry, exercising powers similar to those of a civil court under the CPC, 1908.
		viii. Sub-sections (1), (2), (3),	Determination of tax, pertaining to the period upto Financial Year 2023-24 not paid or short paid or

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
		(5), (6), (7), (9) and (10) of Section 73	erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful misstatement or suppression of facts.
		viii(a). Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74]	Determination of tax, pertaining to the period upto Financial Year 2023-24] not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful misstatement or suppression of facts.
		ix. Sub-rule (6) of Rule 56	**Maintenance of accounts by registered persons-** **(6):** If taxable goods are found at undeclared premises without valid documents, the proper officer shall determine tax as if the goods were supplied by the registered person.
		x. Sub-rules (1), (2) and (3) of Rule 99	**Scrutiny of returns**
		xi. Sub-rule (1) of Rule 132	**Power to summon persons to give evidence and produce documents-** (1): The Authority, DG Anti-Profiteering, or authorised officer may summon persons to give evidence or produce documents/things, with powers similar to a civil court under the CPC, 1908.
		xii. Sub-rule (1), (2), (3) and (7) of Rule142	Notice and order for demand of amounts payable under the Act
		xiii. Rule 150	**Assistance by police-** The proper officer may seek assistance from the jurisdictional police, who shall provide sufficient police personnel to assist in the discharge of his duties.
5.	**Inspector of Central Tax**	i. Sub-section (3) of Section 68	**Inspection of goods in movement-** **(3):** On intercepting a conveyance, the proper officer may require the person in charge to produce prescribed documents/devices and allow inspection of the goods for verification.

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder	Functions in brief
(1)	(2)	(3)	(4)
		ii. Sub- rule (17) of Rule 56	**Maintenance of accounts by registered persons-** **(17):** Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.
		iii. Sub- rule (5) of Rule 58	**Records to be maintained by owner or operator of godown or warehouse and transporters-** **(5):** The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

C. For the purpose of section 74A, section 75(2) and section 122 of the Central Goods and Services Tax Act, 2017 and for pre-notice intimation under Rule 142(1A) (*Ref: Circular No.254/11/2025-GST, Dated 27.10.2025*)

C-1: The proper officer specified for Section 74A of the CGST Act, 2017

Table-III

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	a. Additional or Joint Commissioner of Central Tax, b. Deputy or Assistant Commissioner of Central Tax, c. Superintendent of Central Tax	i. Sub-sections (1), (2), (3), (6), (7), (8), (9) and (10) of Section 74 A. ii. Section 122. iii. Rule 142(1A) of the CGST Rules, 2017.

C-2: Monetary limit for issuance of show cause notices and passing of orders under section 74A of CGST Act

Table-IV

Sl. No.	Officer of Central Tax	Monetary limit of the amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act	Monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of Central Tax and Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax and Integrated Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to Integrated tax vide section 20 of the IGST Act
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

D. Proper officer to approve or reject application for Enrolment of GST Practitioners (*Ref: Circular No 9/9/2017- GST, dated 18.10.2017*)

Table V

S. No.	**Designation of the officer**	**Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder**	**Functions in brief**
(1)	**(2)**	**(3)**	**(4)**
1.	**Deputy or Assistant Commissioner of Central Tax** **(having jurisdiction over the place of address of GST Practitioner)**	Section 48 (1) & Rule 83 (2)	Approval or rejection of application for enrolment as GST Practitioner

3.6 Further, vide notification No. 2/2017-Central Tax, dated 19.06.2017 (w.e.f. 22.06.2017) issued under section 3 read with section 4 of the CGST Act, 2017 and section 5 of the IGST Act, 2017, the following officers have been appointed as central tax officer.

a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,

b) Chief Commissioners of Central Tax and Directors General of Central Tax,

c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,

d) Commissioners of Central Tax and Additional Directors General of Central Tax,

e) Additional Commissioners of Central Tax and Additional Directors of Central Tax,

f) Joint Commissioners of Central Tax and Joint Directors of Central Tax,

g) Deputy Commissioners of Central Tax and Deputy Directors of Central Tax,

h) Assistant Commissioners of Central Tax and Assistant Directors of Central Tax,

i) Commissioners of Central Tax (Audit),

j) Commissioners of Central Tax (Appeals),

k) Additional Commissioners of Central Tax (Appeals),

l) Joint Commissioner of Central Tax (Appeals), and

m) the central tax officers sub-ordinate to them as central tax officers.

These officers have been vested with all the powers under CGST Act, 2017 and IGST Act, 2017.

(Ref: Notification No. 2/2017-Central Tax, dated 19.07.2017 as amended)

Authorisation of Officers of SGST or UTGST as proper officer in certain circumstances

3.7 Under section 6 of the CGST Act, 2017 as well as under section 4 of the IGST Act, 2017, the officers appointed under the State GST Act or the Union Territory GST Act have also been authorised to be the proper officers for the purposes of the CGST Act, 2017 and IGST Act, 2017. However, by issuing notification, the Government may specify any conditions /exception on the recommendations of the Council to which this appointment will be subjected to.

3.8 Vide notification No. 11/2017-Integrated Tax, dated 13.10.2017 issued under section 4 of the IGST Act, 2017, the powers of the officers, appointed under the respective SGST Act, 2017 or UTGST Act, 2017 and who are authorized to be the proper officers for the purposes of section 54 or section 55 of the SGST/UTGST Acts, have been empowered to act as proper officers for the purpose of sanction of refund under section 20 of the IGST Act, read with section 54 or section 55 of the CGST Act, 2017 and the rules made thereunder, [1][except sub rules (1) to (8) and sub rule (10) of rule 96] of the CGST

[1] Substituted vide notification No. 1/2018-Integrated Tax, dated 23.01.2018 in place of words "except rule 96".

Rules, 2017 in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

Are DGGI and Audit officers as proper officers?

3.9 The Officers of the Directorate General of GST Intelligence (DGGI) and of Audit Commissionerates were notified as Central Tax officers under Notification No. 02/2017-Central Tax, dated 19.07.2017 as amended. Further, vide Circular No. 31/05/2018 – GST, dated 09.02.2018 as amended, it has been clarified that 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.

3.10 Further, it has been clarified that in respect of show cause notices issued by officers of DGGI, there may be cases where,

(i) a show cause notice is issued to multiple noticees, either having the same or different PANs; or

(ii) multiple show cause notices are issued on the same issue to multiple noticees having the same PAN,

and the principal place of business of such noticees fall under the 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 through amendment in the Notification No.02/2027 dated 19th June, 2017 vide Notification No. 02/2022-Central Tax dated 11th March, 2022, as further amended vide Notification No. 27/2024-Central Tax dated 25th November, 2024. 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 the above-mentioned notifications. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more 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/Commissionerate mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners 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/Commissionerate. 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

Sl. No.	*Central Tax Zone/ Commissionerates 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 Directorate General of GST Intelligence*
(1)	*(2)*	*(3)*
1.	Ahmedabad Zone	Ahmedabad South
2.	Vadodara Zone	Surat
3.	Bhopal Zone	Bhopal
4.	Nagpur Zone	Nagpur-II
5.	Chandigarh Zone	Chandigarh
6.	Panchkula Zone	Faridabad
7.	Chennai Zone	Chennai South
8.	Bengaluru Zone	Bengaluru East
9.	Thiruvananthapuram Zone	Thiruvananthapuram
10.	Delhi North and Delhi East Commissionerates of Delhi Zone	Delhi North
11.	Delhi West and Delhi South Commissionerates of Delhi Zone	Delhi West
12.	Jaipur Zone	Jaipur
13.	Guwahati Zone	Guwahati
14.	Hyderabad Zone	Rangareddy
15.	Visakhapatnam (Amaravathi) Zone	Visakhapatnam
16.	Bhubaneshwar Zone	Bhubaneshwar
17.	Kolkata Zone	Kolkata North
18.	Ranchi Zone	Ranchi
19.	Lucknow Zone	Lucknow
20.	Meerut Zone	Meerut
21.	Mumbai West, Thane, Thane Rural, Raigarh, Belapur, Navi Mumbai and Bhiwandi Commissionerates of Mumbai Zone	Thane
22.	Mumbai South, Mumbai East, Mumbai Central and Palghar Commissionerates of Mumbai Zone	Palghar
23.	Pune Zone	Pune-II

(Ref: Circular No. 239/33/2024-GST, dated 4th December, 2024)

3.11 It is further clarified that in cases where a show cause notice has been issued to multiple noticees, either having same or different PANs, and the said show cause notice is required to be adjudicated by a common adjudicating authority as per the highest amount of demand of tax in accordance with the criteria mentioned in para 7.1 above, then if any show cause notice(s) is issued subsequently on the same issue to some other noticee(s) having PAN(s) different from the PANs of the noticees included in the earlier show cause notice, the said later show cause notices is to be adjudicated,

(i) by the jurisdictional adjudicating authority of the noticee, if there is only one noticee (GSTIN) involved in the said later show cause notice; or

(ii) by the common adjudicating authority in accordance with the criteria mentioned in para 3.10 above as applicable independently based on the highest amount of tax demand in the said later show cause notice, if there are multiple noticees (GSTINs) involved in the said later show cause notice having principal place of business under the jurisdiction of multiple Central Tax Commissionerates.

(Ref: Circular No. 239/33/2024-GST, dated 4th December, 2024)

3.12 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.

(Ref: Circular No. 169/01/2022-GST, dated 12.03.2022)

Cross-empowerment and the bar on parallel proceedings — Section 6

3.13 Section 6(1) authorises State/UT tax officers to act as proper officers for CGST Act purposes (and vice-versa under the mirror provision in the SGST/UTGST Acts), enabling a "**single interface**" for the taxpayer — one tax administration, in practice, handles most day-to-day compliance for a given taxpayer. However, both Central and State machinery retain independent power to launch intelligence-based enforcement action against any taxpayer, irrespective of administrative allocation. To prevent duplication, Section 6(2)(b) provides that once a proper officer under one law (say, SGST) has initiated proceedings on a "**subject matter**", the proper officer under the other law (CGST) cannot initiate proceedings on the same subject matter. The Supreme Court's ruling in Armour Security (2025) — discussed in Section 6 below — is the authoritative word on what amounts to "**initiation of proceedings**" and "**same subject matter**" for this purpose.

Effect of a jurisdictional defect

3.14 Where an officer who is not the proper officer for a given function issues a notice or passes an order, the action is generally treated as **void for want of jurisdiction**, and Courts exercising writ jurisdiction under Article 226 have, in appropriate cases, quashed such action notwithstanding the availability of an alternate statutory remedy — because a jurisdictional defect goes to the root of the proceeding. Courts have, however, been equally consistent in **declining to interfere at the show-cause-notice or summons stage** where the officer concerned does hold a valid assignment, leaving the merits to be agitated in the adjudication/appellate process (see Section 6, case-law summaries below).

4. Key Points for Departmental Officers

- **Verify assignment before acting:** Before issuing any notice, summons or order, confirm (i) that your rank/post has been assigned that specific function by the applicable Circular, and (ii) that the taxpayer/place of business falls within your notified territorial jurisdiction under Notification No. 2/2017-CT.

- **Recite the source of power:** Orders and notices should clearly indicate the statutory provision and the Circular/Notification under which the issuing/adjudicating officer derives proper-officer status, to withstand jurisdictional challenge.
- **Respect monetary limits:** For SCN/adjudication under Sections 73, 74, 74A and 122, apply the monetary thresholds prescribed in Circular No. 254/11/2025-GST (and its predecessor circulars for pre-existing provisions) strictly by rank — Superintendent, Deputy/Assistant Commissioner, or Additional/Joint Commissioner — computed on the combined CGST + IGST + cess demand.
- **Coordinate on cross-empowerment cases:** Before initiating enforcement action, check (through available databases/coordination mechanisms) whether another wing (Central/State) has already initiated proceedings on the same subject matter for the same taxpayer/period, to avoid a Section 6(2)(b) bar; where overlap is found, share information with the authority already seized of the matter rather than duplicating action.
- **DGGI/Audit notices — route adjudication correctly:** A show cause notice issued by DGGI/Audit is not self-adjudicating; ensure it is made answerable to the correct jurisdictional (or, where applicable, all-India-jurisdiction) adjudicating authority as per Circular No. 31/05/2018-GST as amended.
- **Delegation must be by notification:** Any delegation of the Commissioner's own powers under Section 5(3) must be effected by a notification under Section 167; an internal office order alone does not create proper-officer status for a function reserved to the Commissioner/Board.
- **Follow natural justice even where jurisdiction is sound:** A valid proper-officer assignment does not dispense with the requirement of a reasoned notice, a real opportunity of hearing, and a speaking order — procedural lapses remain independently open to writ challenge.
- **Keep track of amendments:** The list of proper-officer Circulars/Notifications is periodically amended (most recently by Circular No. 254/11/2025-GST for Section 74A/75(2)/122); always work from the current, consolidated position on cbic.gov.in rather than an old Circular in isolation.

5. Key Points for Taxpayers

- **Check the issuing authority:** On receipt of any notice, summons or order, verify the designation, rank and jurisdiction of the issuing officer, and cross-check against the relevant Circular (e.g., 3/3/2017-GST, 31/05/2018-GST, 254/11/2025-GST) to see whether that rank has been assigned the function being exercised.
- **A jurisdictional objection must be specific:** Merely alleging that an officer is "not the proper officer" is insufficient; identify precisely which statutory assignment is claimed to be missing (e.g., absence of Board assignment, absence of territorial jurisdiction, or breach of the Section 6(2)(b) bar on parallel proceedings).

- **DGGI/Audit summons are not, by themselves, without jurisdiction:** Courts have consistently upheld the power of DGGI and Audit officers to issue summons/SCNs as proper officers under Section 2(91); a challenge is more likely to succeed only where adjudication is done by an officer other than the one to whom the notice was made answerable.
- **Do not expect an SCN/summons to be quashed merely because a State authority has also acted:** Parallel investigation/summons by both Central and State wings is permissible; the statutory bar applies only once formal "proceedings" (ordinarily commencing with a show cause notice) have been initiated by one authority on the identical subject matter.
- **Raise jurisdictional pleas at the earliest stage:** Where a genuine jurisdictional defect exists, raise it promptly — before a Writ Court if necessary — rather than after participating in adjudication, since delay and participation can weaken the plea.
- **Preserve the alternate remedy where jurisdiction is not in doubt:** If the officer is validly the proper officer, courts will generally decline to entertain a writ against a mere show cause notice and will relegate the taxpayer to reply/adjudication/appeal; save jurisdictional arguments for genuine jurisdictional defects, not as a means to avoid adjudication on merits.
- **Watch for corrigenda:** Where a demand crosses a monetary threshold during proceedings, the case may be transferred to a higher-ranked proper officer by corrigendum; verify that any transfer is properly notified rather than a mere internal reallocation.

6. Case Law / Judicial Pronouncements

The following judgments of the Supreme Court and High Courts have interpreted the concept of "proper officer" and related jurisdictional questions under GST. Case details below have been cross-checked against the reported/available text of the judgments; readers should independently verify from the official source before citing in proceedings.

(1.) M/S Armour Security (India) Ltd. v. Commissioner, CGST, Delhi East Commissionerate & Anr. — Supreme Court of India

Court	Supreme Court of India (Bench: Hon'ble Mr. Justice J.B. Pardiwala and Hon'ble Mr. Justice R. Mahadevan)
Parties	M/S Armour Security (India) Ltd. (Petitioner) v. Commissioner, CGST, Delhi East Commissionerate & Anr. (Respondents)
Case No. / Petition No.	Special Leave Petition (Civil) No. 6092 of 2025, arising out of the judgment of the Delhi High Court dated 07.02.2025 in W.P.(C) No. 1082 of 2025
Date of Judgment	14 August 2025
Neutral Citation	2025 INSC 982

1.1 Issue in brief

Whether issuance of summons under Section 70 of the CGST Act by a Central Tax (DGGI) officer amounts to "*initiation of proceedings*" within the meaning of Section 6(2)(b) of the CGST Act, so as to be barred where a State GST proper officer had already issued a show cause notice under Section 73 to the same taxpayer; and what is meant by "same subject matter" under that provision.

1.2 Judgment / holding

The Supreme Court dismissed the Special Leave Petition and upheld the Delhi High Court's refusal to interdict the summons. It held that "proceedings" for the purposes of Section 6(2)(b) ordinarily commence with a show cause notice; a summons under Section 70 is investigative/inquisitorial in character and is only a precursor step, and therefore does not by itself amount to "initiation of proceedings" capable of triggering the statutory bar. The Court explained that GST administration is founded on twin principles — "single interface" (avoiding dual administrative control over routine compliance) and "cross-empowerment" (permitting either Central or State tax officers to take intelligence-based enforcement action against any taxpayer). The Court laid down a two-fold test to determine identity of "subject matter": (a) whether the authority has already proceeded on the same facts alleging the same tax liability/offence, and (b) whether the demand or relief sought is identical or overlapping. It further clarified that an "order" under Section 6(2)(a) covers every dispositive order of a proper officer (which must be mirrored under the corresponding State/UT law), and issued operational guidelines directing Central and State GST authorities to communicate and verify overlap before issuing show cause notices, so as to avoid duplicate proceedings, while taxpayers remain obliged to respond to every summons/notice issued to them.

1.3 Past decisions relied upon / referred to

The Court examined and reconciled divergent High Court decisions on whether "proceedings" includes an inquiry/investigation stage, and analysed the legislative scheme of Sections 6 and 70 of the CGST Act along with CBIC's Circular dated 05.10.2018 (D.O.F. No. CBEC/20/43/01/2017-GST) on cross-empowerment for enforcement action.

1.4 Key legal principle(s)

- "Proceedings" under Section 6(2)(b) begin with a show cause notice; a summons under Section 70 is a step in inquiry, not the initiation of proceedings.
- "Same subject matter" is to be tested by (i) identity of facts/tax liability alleged and (ii) identity/overlap of demand or relief sought — not merely by identity of the taxpayer or tax period.
- Cross-empowerment permits either Central or State tax administration to conduct intelligence-based enforcement across the value chain; the bar in Section 6(2)(b) operates only once formal adjudicatory proceedings (SCN onward) have actually begun.

- Departments must institutionalise coordination (verification of overlap, sharing of information) to prevent taxpayers being subjected to genuinely parallel adjudication on the same demand.

(2.) Yasho Industries Limited v. Union of India — High Court of Gujarat

Court	High Court of Gujarat at Ahmedabad (Coram: Hon'ble Ms. Justice Bela M. Trivedi and Hon'ble Dr. Justice Ashok kumar C. Joshi)
Parties	Yasho Industries Limited & Anr. (Petitioners) v. Union of India & Ors. (Respondents)
Case No. / Petition No.	R/Special Civil Application No. 7388 of 2021
Date of Judgment	24 June 2021
Neutral Citation	**C/SCA/10504/2023**

2.1 Issue in brief

Whether a Senior Intelligence Officer of DGGI (of the rank of Superintendent, and not “Commissioner”) could validly issue summons under Section 70 of the CGST Act as a “proper officer” within the meaning of Section 2(91), in the absence of a specific delegation notification under Section 167 of the CGST Act.

2.2 Judgment / holding

The Gujarat High Court rejected the petitioner's contention and held that the officer concerned was validly the “proper officer”. The Court explained that the Board's assignment of functions to specified ranks of officers by Circular No. 3/3/2017-GST (issued in exercise of the power under Section 2(91) read with Section 5(1) of the CGST Act) is distinct from — and does not require — a separate delegation notification under Section 167. Section 167 deals with delegation of a specific officer's own powers to another officer, whereas Section 2(91) empowers the Board itself to assign functions to a class of officers; once the Board has assigned a function to a rank (here, Superintendent-level officers of DGGI, who had been notified as Central Tax officers under Notification No. 14/2017-CT), no further notification is necessary for that officer to act as proper officer for that function. Accordingly, the officer's power to issue summons under Section 70 was upheld and the writ petition was dismissed.

2.3 Legal Provisions relied upon / referred to

The Court examined the scheme of Sections 2(91), 3, 4, 5 and 167 of the CGST Act, and Notification No. 14/2017-Central Tax dated 01.07.2017 (notifying DGGI officers as Central Tax officers) together with Circular No. 3/3/2017-GST dated 05.07.2017 (Board's assignment of proper officers).

2.4 Key legal principle(s)

- Assignment of functions to a rank of officers under Section 2(91) by the Board (through Circular) is a distinct statutory mechanism from delegation of an individual officer's powers under Section 167; the latter is not a precondition for the former.

- Once a class of officer (e.g., DGGI Superintendent-rank) is notified as a Central Tax officer under Section 3 and assigned a function by the Board under Section 2(91), that officer validly qualifies as "proper officer" for that function without needing to personally hold the rank of "Commissioner".
- Non-recital of the specific enabling provision/office order in the impugned communication does not, by itself, vitiate an otherwise validly exercised statutory power.

(3.) AKA Logistics Pvt. Ltd. v. Union of India — High Court of Jharkhand

Court	High Court of Jharkhand at Ranchi
Parties	AKA Logistics Private Limited (Petitioner) v. Union of India & Ors. (Respondents)
Case No. / Petition No.	Writ petition challenging demand-cum-show cause notice issued under Section 74 of the CGST Act by officers of DGGI;
Date of Judgment	03 October 2024
Neutral Citation	Not available

3.1 Issue in brief

Whether officers of DGGI (including the Additional Director General) lacked authority to issue a demand-cum-show cause notice under Section 74 of the CGST Act on the ground that they were not validly "proper officers" under Section 2(91), Section 74 requiring the notice to be issued specifically by a "proper officer".

3.2 Judgment / holding

The Jharkhand High Court rejected the challenge and held that officers of DGGI, including the Additional Director General, are proper officers empowered to issue show cause notices under Section 74 of the CGST Act. The Court reasoned that Notification No. 14/2017-Central Tax dated 01.07.2017 notified DGGI officers as Central Tax officers with equivalent rank/status, and Circular No. 31/05/2018-GST dated 09.02.2018 (assigning proper-officer status for Sections 73/74 functions, including to DGGI) validly vested them with the power to issue such notices; consequently, the writ petition challenging the show cause notice at the threshold was not entertained on the jurisdiction ground and the petitioner was left to contest the notice on merits before the adjudicating authority.

3.3 Past decisions relied upon / legal provisions referred to

The Court relied on Notification No. 14/2017-Central Tax dated 01.07.2017 and Circular No. 31/05/2018-GST dated 09.02.2018, and referred to the general principle (as reiterated in Commissioner of Central Excise, Haldia v. Krishna Wax (P) Ltd., (2020) 12 SCC 572) that tax statutes are a complete code and writ courts should ordinarily not entertain a challenge to a show cause notice at a preliminary stage where an efficacious alternate remedy of adjudication exists.

3.4 Key legal principle(s)

- DGGI officers (including at Additional Director General level) validly hold proper-officer status for issuing Section 74 notices by virtue of Notification No. 14/2017-CT read with Circular No. 31/05/2018-GST.
- A writ court will ordinarily not interdict a show cause notice merely on an allegation of lack of jurisdiction where the empowering notification/circular chain is intact; the taxpayer should raise substantive defences (e.g., composite/mixed supply classification) before the adjudicating authority.

(4.) Famina Shopping Mall (P.) Ltd. v. Assistant Commissioner of GST and Central Excise — High Court of Madras

Court	High Court of Judicature at Madras (Madurai Bench)
Parties	Famina Shopping Mall Private Limited (Petitioner) v. Assistant Commissioner of GST and Central Excise & Ors. (Respondents)
Case No. / Petition No.	W.P.(MD) No. 19284 of 2021
Date of Judgment	14 March 2024
Neutral Citation	Not available

4.1 Issue in brief

Whether a show cause notice could be issued by an "Inspecting Officer"/DGGI officer, in view of a State Commercial Tax Department Circular (Circular No. 23/2021 dated 04.10.2021, Tamil Nadu) which stated that show cause notices could be issued only by the "jurisdictional proper officer" and not by inspecting officers.

4.2 Judgment / holding

The Madras High Court dismissed the writ petition, holding that as per CBIC Circular No. 31/05/2018-GST dated 09.02.2018, officers of DGGI are empowered to issue show cause notices, and this central assignment of proper-officer status is not displaced by an administrative Circular of the State Commercial Tax department. The Court found no infirmity in the impugned show cause notice on the jurisdiction ground raised by the petitioner.

4.3 Past decisions relied upon / referred to

Circular No. 31/05/2018-GST dated 09.02.2018 (CBIC) was the primary basis relied upon by the Court to uphold DGGI's authority to issue the notice.

4.4 Key legal principle(s)

- A State-level administrative circular cannot override or restrict the proper-officer assignment validly made by the CBIC under the CGST Act for Central Tax/DGGI officers.

- Where CBIC has assigned proper-officer status to inspecting/DGGI officers for issuance of show cause notices, a taxpayer cannot resist such a notice merely by invoking a differently-worded State circular.

PART B — LEGAL TEXT OF RELEVANT PROVISIONS

This Part reproduces the operative text of the relevant statutory provisions, rules, notifications and circulars as amended and in force as on date. Where a provision has been amended, the amendment is noted. This compilation is for ready reference only; the official Gazette text/CBIC website is the authoritative source.

7. B-1. Text of Relevant Sections of the CGST Act, 2017

Part-II

A. Section 2(91) of the CGST Act, 2017: Definition of Term "Proper Officer".

"(91) "proper officer" in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board;"

B. Section 5 of the CGST Act, 2017

B-1: Powers of officers

5. (1) Subject to such conditions and limitations as the Board may impose, an officer of central tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of central tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of central tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of central tax.

B-2: Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

6. (1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services

Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

C. IGST Act 2017

C-1: Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.

C-2: Section 20 — Application of certain provisions of the Central Goods and Services Tax Act (relevant extract)

Section 20 of the IGST Act provides that specified provisions of the CGST Act relating to, inter alia, scope of supply, composite/mixed supply, time and value of supply, input tax credit, registration, tax invoice, accounts and records, returns, payment of tax, refunds, assessment, audit, inspection/search/seizure/arrest, demands and recovery, liability, advance ruling, appeals and revision, presumption of documents, offences and penalties, and "General provisions" shall, mutatis mutandis, apply to the levy and collection of integrated tax. This is the statutory bridge by which a Central/State proper officer validly appointed under the CGST/SGST Act also administers IGST for the taxpayer allotted to that officer, and is expressly cross-referred to in the assignment Circulars (e.g. Circular No. 3/3/2017-GST).

D. Notification issued under IGST Act

D-1: Notification No. 11/2017-Integrated Tax, dated 13.10.2017 as amended vide notification No. 1/2018-Integrated Tax, dated 23.01.2018.

G.S.R….(E).- In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "IGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 20 of the IGST Act, read with section 54 or section 55 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, 2[except sub rules (1) to (8) and sub rule (10) of rule 96] of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[F. No.349/74/2017-GST(Pt.)]

8. B-2. Text / Operative Extracts of Relevant Circulars

E. Circulars issued under CGST Act, 2017 or CGST Rules, 2017

E-1: Circular No.1/1/2017, dated 26.07.2017 (Issued from F. No. 349/75/2017-GST)

Subject: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg.

In exercise of the powers conferred by Clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the Act) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the said Act, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the of the said Act or the rules made thereunder mentioned in the corresponding entry in Column (3) of the said Table:-

[3][Table

[2] **Substituted** vide notification No. 1/2018-Integrated Tax, dated 23.01.2018 in place of words "except rule 96".

[3] Substituted vide Circular No. 223/17/2024-GST, dated 10.07.2024. Prior to substitution, it provided as under:-

Serial Number	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-Section (5) of Section 10 ii. Proviso to Sub-Section (1) of Section 27 iii. Section 30 iv. Rule 6 v. Rule 23 vi. Rule 25
2.	Superintendent of Central Tax	i. Sub-section (8) of Section 25 ii. Section 28 iii. Section 29 iv. Rule 9 v. Rule 10 vi. Rule 12 vii. Rule 16 viii. Rule 17 ix. Rule 19 x. Rule 22 xi. Rule 24

Serial Number	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-section (5) of section 10
2.	Superintendent of Central Tax	i. Sub-section (8) of section 25 ii. Proviso to sub-section (1) of section 27 iii. Section 28 iv. Section 29 v. Section 30 vi. Rule 6 vii. Rule 9 viii. Rule 10 ix. Rule 12 x. Rule 16 xi. Rule 17 xii. Rule 19 xiii. Rule 22 xiv. Rule 23]

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

3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Commissioner (GST)

E-2: Circular No. 223/17/2024-GST, dated 10.07.2024 (Issued from F. No. 20016/19/2024-GST

Subject: Amendment in circular No. 1/1/2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder – Reg.

Attention is invited to Circular no. 1/1/2017-CT dated 26.06.2017 vide which functions of properofficer under various sections of Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") relating to Registration and Composition levy under the CGST Act or rules made thereunder were assigned to various officers of the Central Tax.

1.2 Consequent to the shifting of the GST back office operations of Central Board of Indirect Tax &Customs from ACES-GST to GSTN BO, it has now been decided by the Board that the functions of proper officer in relation to section 30 & Proviso to sub-section (1) of section 27 of CGST Act, as well as rule 6, rule 23 & rule 25 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "CGST Rules") may be assigned to Superintendent of Central Tax instead of Assistant or Deputy

Commissioners of Central Tax or Assistant or Deputy Directors of Central Tax.

1.3 Accordingly, the table in Circular no. 1/1/2017-CT dated 26.06.2017 may be substituted by the following table: -

Table

Serial Number	Designation of the Officer	Functions under section of the Central Goods and Services Tax Act, 2017 or the rules madethereunder
(1)	(2)	(3)
1.	**Assistant or Deputy Commissioners of Central Taxand Assistant or Deputy Directors of Central Tax**	i. Sub-section (5) of section 10
2.	**Superintendent of Central Tax**	i. Sub-section (8) of section 25 ii. Proviso to sub-section (1) of section 27 iii. Section 28 iv. Section 29 v. Section 30 vi. Rule 6 vii. Rule 9 viii. Rule 10 ix. Rule 12 x. Rule 16 xi. Rule 17 xii. Rule 19 xiii. Rule 22 xiv. Rule 23 xv. Rule 24 xvi. Rule 25

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

3. Difficulty, if any, in the implementation of the above instructions may please be brought to thenotice of the Board. Hindi version would follow.

E-3: Circular No. 3/3/2017 -GST, dated 05.07.2017 (Issued from F. No. 349/75/2017-GST) {as amended]

Subject: Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017–Reg.

In exercise of the powers conferred by clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the Central Goods and Services Tax Act, 2017 or the rules made thereunder given in the corresponding entry in Column (3) of the said Table:-

Table

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Principal Commissioner/ Commissioner of Central Tax	i. Sub- section (7) of Section 67 ii. Proviso to Section 78
2.	Additional or Joint Commissioner of Central Tax	i. Sub- sections (1), (2), (5) and (9) of Section 67 ii. Sub-section (1) and (2) of Section 71 iii. Proviso to section 81 iv. Proviso to sub-section (6) of Section 129 v. Sub-rules (1), (2), (3) and (4) of Rule 139 vi. Sub-rule (2) of Rule 140
3.	Deputy or Assistant Commissioner of Central Tax	i. Sub-sections (5), (6), (7) and (10) of Section 54 ii. Sub-sections (1), (2) and (3) of Section 60 iii. Section 63 iv. Sub-section (1) of Section 64 v. Sub-section (6) of Section 65 vi. [4][omitted] vii. Sub-sections (2), (3), (6) and (8) of Section 76 viii. Sub-section (1) of Section 79 ix. Section 123 x. Section 127 xi. Sub-section (3) of Section 129 xii. Sub- sections (6) and (7) of Section 130 xiii. Sub- section (1) of Section 142 xiv. Sub-rule (2) of Rule 82 xv. Sub-rule (4) of Rule 86 xvi. Explanation to Rule 86 xvii. Sub-rule (11) of Rule 87 xviii. Explanation 2 to Rule 87 xix. Sub-rules (2) and (3) of Rule 90 xx. Sub-rules (2) and (3) of Rule 91 xxi. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 xxii. Explanation to Rule 93 xxiii. Rule 94 xxiv. Sub-rule (6) of Rule 96 xxv. Sub-rule (2) of Rule 97 xxvi. Sub-rule (2), (3), (4), (5) and (7) of Rule 98 xxvii. Sub-rule (2) of Rule 100 xxviii. Sub-rules (2), (3), (4) and (5) of Rule 101 xxix. Rule 143 xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144 xxxi. Sub-rules (1) and (2) of Rule 145

[4] Omitted vide Circular No. 31/05/2018-GST, dated 09.02.2018. Prior to omission, it provided as under:
"vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74".

		xxxii. Rule 146 xxxiii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147 xxxiv. Sub-rules (1), (2) and (3) of Rule 151 xxxv. Rule 152 xxxvi. Rule 153 xxxvii. Rule 155 xxxviii. Rule 156
4.	Superintendent of Central Tax	i. Sub- section (6) of Section 35 ii. Sub-sections (1) and (3) of Section 61 iii. Sub-section (1) of Section 62 iv. Sub-section (7) of Section 65 v. Sub-section (6) of Section 66 vi. Sub-section (11) of Section 67 vii. Sub-section (1) of Section 70 viii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 [5][viii(a). Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74] ix. Sub-rule (6) of Rule 56 x. Sub-rules (1), (2) and (3) of Rule 99 xi. Sub-rule (1) of Rule 132 xii. Sub-rule (1), (2), (3) and (7) of Rule142 xiii. Rule 150
5.	Inspector of Central Tax	i. Sub-section (3) of Section 68 ii. Sub- rule (17) of Rule 56 ii. iii. Sub- rule (5) of Rule 58

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.

-sd-
Commissioner (GST)

Note: This circular has been amended vide Circular No. 31/05/2018 – GST, dated 09.02.2018.

E-4: Circular No 9/9/2017- GST, dated 18.10.2017 (Issued from F. No. 349/75/2017-GST)

Subject: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner–Reg.

In pursuance of clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby specifies the Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place

[5] Inserted vide **Circular No. 31/05/2018 – GST, dated 09.02.2018.**

declared as address in the application for enrolment as Goods and Service Tax Practitioner in FORM GST PCT-1 submitted in terms of sub-section (1) of section 48 of the Central Goods and Services Tax Act, 2017 read with sub-rule (2) of rule 83 of the Central Goods and Service Tax Rules, 2017 as the officer authorized to approve or reject the said application.

2. It is also clarified that the applicant shall be at liberty to choose either the Centre or the State as the enrolling authority. The choice will have to be specified by the applicant in Item 1 of Part B of FORM GST PCT-1.

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

4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sd/-
Commissioner (GST)

E-5: Circular No. 31/05/2018 – GST, dated 09.02.2018 (Issued from F. No. 349/75/2017-GST)

Subject: 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.

The Board, vide Circular No. 1/1/2017-GST dated 26th June, 2017, assigned proper officers for provisions relating to registration and composition levy under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act") and the rules made thereunder. Further, vide Circular No. 3/3/2017 - GST dated 5th July, 2017, the proper officers for provisions other than registration and composition under the CGST Act were assigned. In the latter Circular, the Deputy or Assistant Commissioner of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 74 while the Superintendent of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 73 of the CGST Act.

2. It has now been decided by the Board that Superintendents of Central Tax shall also be empowered to issue show cause notices and orders under section 74 of the CGST Act. Accordingly, the following entry is hereby being added to the item at Sl. No. 4 of the Table on page number 3 of Circular No. 3/3/2017-GST dated 5th July, 2017, namely: -

Sl. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
4.	Superintendent of Central Tax	viii(a). Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74

3. Further, in light of sub-section (2) of section 5 of the CGST Act, whereby an officer of central tax may exercise the powers and discharge the duties conferred or imposed under the CGST Act on any other officer of central tax who is subordinate to him, the following entry is hereby removed from the Table on page number 2 of Circular No. 3/3/2017-GST dated 5th July, 2017:-

Sl. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
3.	Deputy or Assistant Commissioner of Central Tax	vi. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 74

4. In other words, all officers up to the rank of Additional/Joint Commissioner of Central Tax are assigned as the proper officer for issuance of show cause notices and orders under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of sections 73 and 74 of the CGST Act. Further, they are so assigned under the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the "IGST Act") as well, as per section 3 read with section 20 of the said Act.

5. Whereas, for optimal distribution of work relating to the issuance of show cause notices and orders under sections 73 and 74 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of central tax need to be prescribed. Therefore, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act, the Board hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to issue of show cause notices and orders under sections 73 and 74 of the CGST Act and section 20 of the IGST Act (read with sections 73 and 74 of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table

Sl. No.	Officer of Central Tax	Monetary limit of the amount of central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act	Monetary limit of the amount of integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of central tax and integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax and integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to integrated tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakhs	Not exceeding Rupees 20 lakhs	Not exceeding Rupees 20 lakhs
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakhs and not exceeding Rupees 1 crore	Above Rupees 20 lakhs and not exceeding Rupees 2 crores	Above Rupees 20 lakhs and not exceeding Rupees 2 crores
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crores without any limit	Above Rupees 2 crores without any limit

6. The central tax officers of Audit Commissionerates and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGSTI") 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. In case there are more than one noticees mentioned in the show cause notice having their principal places of business falling in multiple Commissionerates, the show cause notice shall be adjudicated by the competent central tax officer in whose jurisdiction, the principal place of business of the noticee from whom the highest demand of central tax and/or integrated tax (including cess) has been made falls.

7. Notwithstanding anything contained in para 6 above, a show cause notice issued by DGGSTI in which the principal places of business of the noticees fall in multiple Commissionerates and where the central tax and/or integrated tax (including cess) involved is more than Rs. 5 crores shall be adjudicated by an officer of the rank of Additional Director/Additional Commissioner (as assigned by the Board), who shall not be on the strength of DGGSTI and working there at the time of adjudication. Cases of similar nature may also be assigned to such an officer.

8. In case show cause notices have been issued on similar issues to a noticee(s) and made answerable to different levels of adjudicating authorities within a Commissionerate, such show cause notices should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of central tax and/or integrated tax (including cess).

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

10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sd/-
Commissioner (GST)
Commissioner (GST)

E-6: Circular No.169/01/2022-GST, dated 12.03.2022

Subject: Amendment to Circular No. 31/05/2018-GST, dated 9th 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 11th March, 2022, para 3A has been inserted in the Notification No.02/2017-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 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 9th 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 11th 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 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 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

<table>
<tr><th>Sl. No.</th><th>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</th><th>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate show cause notices issued by officers of DGGI</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td></tr>
<tr><td>1.</td><td>Ahmedabad</td><td rowspan="2">Ahmedabad South</td></tr>
<tr><td>2.</td><td>Vadodara</td></tr>
<tr><td>3.</td><td>Bhopal</td><td rowspan="2">Bhopal</td></tr>
<tr><td>4.</td><td>Nagpur</td></tr>
<tr><td>5.</td><td>Chandigarh</td><td rowspan="2">Chandigarh</td></tr>
<tr><td>6.</td><td>Panchkula</td></tr>
<tr><td>7.</td><td>Chennai</td><td rowspan="3">Chennai South</td></tr>
<tr><td>8.</td><td>Bengaluru</td></tr>
<tr><td>9.</td><td>Thiruvananthapuram</td></tr>
<tr><td>10.</td><td>Delhi</td><td rowspan="2">Delhi North</td></tr>
<tr><td>11.</td><td>Jaipur</td></tr>
<tr><td>12.</td><td>Guwahati</td><td>Guwahati</td></tr>
</table>

13.	***Hyderabad***	***Rangareddy***
14.	***Visakhapatnam (Amaravathi)***	
15.	***Bhubaneshwar***	
16.	***Kolkata***	***Kolkata North***
17.	***Ranchi***	
18.	***Lucknow***	Lucknow
19.	***Meerut***	
20	***Mumbai***	Thane
21.	***Pune***	

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 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."

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.

Principal Commissioner (GST)

E-7: Circular No. 239/33/2024-GST, dated 4th December, 2024

Subject: Amendment to Circular No. 31/05/2018-GST, dated 9th 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 11th March, 2022, para 3A was inserted in Notification No. 02/2017-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 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 (herein after referred as DGGI). Further, vide Notification No. 27/2024-Central Tax dated 25th November, 2024, Table V has been substituted in the Notification No. 02/2017-Central Tax dated 19th June, 2017, to empower more number of Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of DGGI. Notification No 27/2024- Central Tax dated 25th November, 2024 has come into effect from 1st December, 2024.

2. Consequently, para 7.1 of the Circular No. 31/05/2018-GST dated 9th February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12th March, 2022) is substituted as below:

"7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where,

(i) *a show cause notice is issued to multiple noticees, either having the same or different PANs; or*

(ii) *multiple show cause notices are issued on the same issue to multiple noticees having the same PAN,*

and the principal place of business of such noticees fall under the 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 through amendment in the Notification No. 02/2027 dated 19th June, 2017 vide Notification No. 02/2022-Central Tax dated 11th March, 2022, as further amended vide Notification No. 27/2024-Central Tax dated 25th November, 2024. 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 the above mentioned notifications. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more 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/Commissionerate mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners 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/Commissionerate. 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

Sl. No.	***Central Tax Zone/ Commissionerates 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 Directorate General of GST Intelligence***
(1)	***(2)***	***(3)***
1.	*Ahmedabad Zone*	*Ahmedabad South*
2.	*Vadodara Zone*	*Surat*
3.	*Bhopal Zone*	*Bhopal*
4.	*Nagpur Zone*	*Nagpur-II*
5.	*Chandigarh Zone*	*Chandigarh*

Sl. No.	Central Tax Zone/ Commissionerates 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 Directorate General of GST Intelligence
(1)	(2)	(3)
6.	Panchkula Zone	Faridabad
7.	Chennai Zone	Chennai South
8.	Bengaluru Zone	Bengaluru East
9.	Thiruvananthapuram Zone	Thiruvananthapuram
10.	Delhi North and Delhi East Commissionerates of Delhi Zone	Delhi North
11.	Delhi West and Delhi South Commissionerates of Delhi Zone	Delhi West
12.	Jaipur Zone	Jaipur
13.	Guwahati Zone	Guwahati
14.	Hyderabad Zone	Rangareddy
15.	Visakhapatnam (Amaravathi) Zone	Visakhapatnam
16.	Bhubaneshwar Zone	Bhubaneshwar
17.	Kolkata Zone	Kolkata North
18.	Ranchi Zone	Ranchi
19.	Lucknow Zone	Lucknow
20.	Meerut Zone	Meerut
21.	Mumbai West, Thane, Thane Rural, Raigarh, Belapur, Navi Mumbai and Bhiwandi Commissionerates of Mumbai Zone	Thane
22.	Mumbai South, Mumbai East, Mumbai Central and Palghar Commissionerates of Mumbai Zone	Palghar
23.	Pune Zone	Pune-II

It is further clarified that in cases where a show cause notice has been issued to multiple noticees, either having same or different PANs, and the said show cause notice is required to be adjudicated by a common adjudicating authority as per the highest amount of demand of tax in accordance with the criteria mentioned in para 7.1 above, then if any show cause notice(s) is issued subsequently on the same issue to some other noticee(s) having PAN(s) different from the PANs of the noticees included in the earlier show cause notice, the said later show cause notices is to be adjudicated,

(i) by the jurisdictional adjudicating authority of the noticee, if there is only one noticee (GSTIN) involved in the said later show cause notice; or

(ii)by the common adjudicating authority in accordance with the criteria mentioned in para 7.1 above as applicable independently based on the highest amount of tax demand in the said later

show cause notice, if there are multiple noticees (GSTINs) involved in the said later show cause notice having principal place of business under the jurisdiction of multiple Central Tax Commissionerates.''

3. Further para 7.3 of the Circular No.31/05/2018-GST dated 9th February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12th March, 2022) is substituted as below:

> *"7.3 In respect of show cause notices issued by the officers of DGGI prior to Notification No. 27/2024-Central Tax dated 25th November, 2024 coming into effect, involving cases mentioned in para 7.1 read with para 7.1.1 above and where no adjudication order has been issued upto 30th November, 2024, 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 read with para 7.1.1 above, by issuing corrigendum to such show cause notices."*

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

5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Principal Commissioner (GST)

E-8: Circular No. No. 254/11/2025-GST, Dated 27.10.2025

Subject: Assigning proper officer under section 74A, section 75(2) and section 122 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder– reg.

Attention is invited to the Board's circular No. 1/1/2017-GST dated 26th June, 2017, through which the Board had assigned proper officers for provisions relating to registration and composition levy under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the "CGST Act") and the rules made thereunder. Further, attention is also invited to the Board's circular No. 3/3/2017-GST dated 5th July, 2017 and circular No. 31/05/2018- GST dated 9th February, 2018 (as amended) regarding appointment of proper officers under various provisions of the Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the "IGST Act").

2. It is observed that no proper officer has been assigned in respect of the following provisions of the CGST Act and the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules"):

a) Section 74A of the CGST Act which shall be applicable for determination of tax not paid or short paid or erroneously refunded or input tax credit availed or utilised for any reason for the Financial Year 2024-25 onwards.

b) Section 75(2) of the CGST Act which provides where any Appellate Authority/ Appellate Tribunal/ Court concludes that the notice issued under section 74(1) is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable, deeming as if the notice were issued under section 73(1) of CGST Act.

c) Section 122 of the CGST Act, 2017 which provides for the penalties in respect of certain offences.

d) Rule 142(1A) of the CGST Rules 2017 which provides for issuance of a communication in FORM GST DRC-01A before issuance of any show cause notice under section 73 or section 74 or section 74 A of the CGST Act, 2017.

3. In exercise of the powers conferred by clause (91) of section 2 of the CGST Act read with Section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in Column (2) of the Table-I below, to functions as the proper officers in relation to the two sections of the Central Goods and Services Tax Act, 2017 or the rule, as given in the corresponding entry in Column (3) of the said Table: -

Table-I

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	**(2)**	**(3)**
1.	a. Additional or Joint Commissioner of Central Tax, b. Deputy or Assistant Commissioner of Central Tax, c. Superintendent of Central Tax	i. Sub-sections (1), (2), (3), (6), (7), (8), (9) and (10) of Section 74 A. ii. Section 122. iii. Rule 142(1A) of the CGST Rules, 2017.

4. Whereas, for optimal distribution of work relating to the issuance of show cause notices and orders under section 74A and section 122 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of Central Tax need to be prescribed.

5.1 Therefore, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in column (2) of the Table-II below, the functions as the proper officers in relation to issuance of show cause notices and passing orders under section 74A of the CGST Act and section 20 of the IGST Act (read with section 74A of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table-II

Monetary limit for issuance of show cause notices and passing of orders under section 74A of CGST Act

Sl. No.	Officer of Central Tax	Monetary limit of the amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act	Monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of Central Tax and Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax and Integrated Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to Integrated tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

5.2 It is clarified that where a show cause notice issued under section (1) of the section 73 or section 74 or section 74A of CGST Act, 2017 involves demand of both Central Tax and Integrated Tax (including cess), the proper officer shall be determined on the basis of the combined amount of Central Tax and Integrated Tax (including cess), mentioned in column (5) of the Table-II above, irrespective of the individual amounts of Central Tax or Integrated Tax (including cess) which may exceed the monetary limit prescribed in column (3) or column (4) of the Table-II above.

5.3 The proper officer may serve a statement under sub-sections (3) and (4) of section 73 or section 74 or section 74A of the CGST Act, 2017 containing details of tax not paid or short paid for a subsequent period after the show cause notice has been issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 of the said section. In such cases it is clarified that:

a) The proper officer shall be determined based on the highest amount of tax specified in the show cause notice and statement across all tax periods.

b) Where the notice under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 has been issued by a proper officer within his monetary limit but the amount of tax demanded in the subsequent statement goes beyond his monetary limits and which pertains to monetary limit corresponding to the competency of a higher- ranked officer as per the prescribed monetary limits, the proper officer for issuing the statement shall also be decided on the basis of the prescribed monetary limits in Table- II above. The proper officer who has issued the earlier show cause notice and statement (if any issued), shall issue a corrigendum and make the earlier show cause notice and statement (if any issued) answerable to the proper officer competent to adjudicate the statement with the higher amount of tax demanded.

c) In case there is no change in the monetary limit when the statement is issued, the statement shall be issued by the same proper officer who has issued the show cause notice in sub-section (1) of section 73 or section 74 or section 74A of CGST Act, and he shall make the statement answerable to the same adjudication authority mentioned in the show cause notice issued earlier.

d) The proper officer shall be determined based solely on the amount of tax demanded, excluding penalties from the calculations.

e) For notices issued by officers of Audit Commissionerate of Central Tax, the proper officer of the jurisdictional Central Tax Commissionerate of the noticee shall make the statement to be issued under sub-sections (3) and (4) of section 73 or section 74 or section 74A of the CGST Act answerable to the adjudicating authority mentioned in the earlier show cause notice issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017.

6. Section 75(2) of CGST Act provides that where any Appellate Authority or Appellate Tribunal or Court concludes that the notice issued under section 74(1) of CGST Act, is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under section 73(1) of CGST Act. It is clarified that the proper officer for this purpose shall be the same officer who is the adjudicating authority for such show cause notice in respect of which the Appellate Authority or Appellate Tribunal or Court has concluded that the notice issued under section 74(1) of CGST Act is not sustainable.

7.1. Further, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of CGST Act, 2017, the Board hereby assigns the officers mentioned in Column (2) of the Table-III below, the functions as the proper officers in relation to issue of show cause notices and passing orders under section 122 of the CGST Act and section 20 of the IGST Act (read with section 122 of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table-III

Monetary limit for issuance of show cause notices and passing of orders under section 122 of CGST Act

Sl. No.	Officer of Central Tax	Monetary limit of the amount of penalty in relation to the Central Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act	Monetary limit of the amount of penalty in relation to the Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax, vide section 20 of the IGST Act	Monetary limit of the amount of penalty in relation to the Central Tax and Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh

Sl. No.	Officer of Central Tax	Monetary limit of the amount of penalty in relation to the Central Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act	Monetary limit of the amount of penalty in relation to the Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax, vide section 20 of the IGST Act	Monetary limit of the amount of penalty in relation to the Central Tax and Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

7.2. It is also clarified that where a show cause notice is issued under section 122 of the CGST Act, 2017 and involves demand of penalty in relation to both Central Tax and Integrated Tax, the proper officer shall be determined on the basis of the combined amount of penalty in relation to both Central Tax and Integrated Tax, mentioned in column (5) of the Table-III above, irrespective of the individual amounts of penalty in relation to the Central Tax and Integrated Tax¸ which may exceed the monetary limit prescribed in column (3) or column (4) of the Table- III above.

8. It is requested that suitable trade notices may be issued to publicise the contents of this circular.

9. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

**

Note: Section 74A was inserted by the Finance (No. 2) Act, 2024 (applicable to demands for periods from FY 2024-25 onwards, and in lieu of Sections 73/74 for such periods) — readers should verify the latest CBIC circular/instruction for any subsequent revision to these monetary limits.

Given that CBIC Instructions are updated frequently, readers should verify the current position on the 'Circulars & Instructions' section of cbic-gst.gov.in before relying on any specific Instruction in a live matter.

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