

Notifying amendment to jurisdiction of Central Tax officers.**Notification No: 02/2021-CT****Classification: Appeals****Date: 12-01-2021**

G.S.R.(E). -In exercise of the powers conferred under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government, hereby makes the following notification further to amend the notification of the Government of India, Ministry of Finance, Department of Revenue Notification No. [2/2017-Central Tax](#), dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, -

(I). in Table I, -

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

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

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

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

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

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

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

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