

## **Giving specified Central Tax officers and their subordinate authority related to demand and recovery**

**Notification No: 79/2018-CT**

**Classification: Others**

**Date: 31-12-2018**

**G.S.R.....(E),**– In exercise of the powers conferred by sub-section (1) of section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the “said Act”), the Board hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [Notification No. 2/2017](#)- Central Tax, dated the 19<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609 (E), **dated the 19<sup>th</sup> June, 2017**, namely:-

**In the said notification, in paragraph 3, the following shall be inserted, namely :-**

“Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column 2 of the said Table in respect of those cases as may be assigned by the Board”.