

A simplified overview of **GST Circular No. 239/33/2024-GST**, issued on **4th December 2024**, which amends earlier guidelines to streamline the adjudication process for show cause notices (SCNs) issued by the Directorate General of GST Intelligence (DGGI):

1. Empowerment of Officers with All-India Jurisdiction

The circular authorizes **Additional and Joint Commissioners** from specified Central Tax Commissionerates to adjudicate SCNs issued by DGGI officers, irrespective of the location of the noticees or the tax amount involved

2. Revised Adjudication Guidelines (Para 7.1)

When SCNs involve multiple noticees (with same or different PANs) whose principal places of business fall under different Central Tax Commissionerates, the adjudication will be handled by one of the empowered Additional/Joint Commissioners with All India jurisdiction. The selection is based on the location of the noticee with the highest tax demand. A table in the circular specifies the mapping between Central Tax Zones and the corresponding Commissionerates responsible for adjudication.

3. Handling Subsequent SCNs (Para 7.1.1)

For SCNs issued after the initial ones on the same issueIf issued to a single noticee, it will be adjudicated by the jurisdictional authority of that noticee.

- If issued to multiple noticees under different Commissionerates, adjudication will follow the same criteria as in Para 7.1, based on the highest tax demand.
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4. Treatment of Pending SCNs (Para 7.3)

For SCNs issued by DGGI officers before 1st December 2024, where no adjudication order has been passed by 30th November 2024, a corrigendum should be issued to make these SCNs answerable to the newly empowered Additional/Joint Commissioners with All India jurisdiction, following the criteria outlined in Paras 7.1 and 7.1.1.
