

Notification No. 10/2025 – Central Tax, issued by the Central Board of Indirect Taxes and Customs (CBIC) on **13th March 2025**, amends **Notification No. 02/2017 – Central Tax** dated 19th June 2017. This amendment pertains to the **reorganization of territorial jurisdictions** of Central Tax officers under the Central Goods and Services Tax (CGST) Act, 2017

□ **Key Highlights**

1. Objective of the Amendment

The primary aim is to **update and redefine the jurisdictional boundaries** of Principal Commissioners and Commissioners of Central Tax. This ensures better administrative efficiency and aligns with the evolving needs of GST administration.

2. Revised Jurisdictional Assignments

The notification introduces changes in the territorial jurisdictions of several Central Tax Commissionerates, including:

- **Alwar**
- **Chennai Outer**
- **Jaipur**
- **Jodhpur**
- **Madurai**
- **Tiruchirapalli**
- **Udaipur**

These modifications involve reclassification and redistribution of districts among the aforementioned Commissionerates to streamline tax administration.

3. Supersession of Previous Amendments

This notification supersedes earlier amendments made to Notification No. 02/2017 – Central Tax, particularly those introduced by **Notification No. 27/2024 – Central Tax** dated 25th November 2024. The current changes reflect a comprehensive review and restructuring of jurisdictional boundaries.

□ **Implications for Stakeholders**

- **Taxpayers:** Businesses operating in the affected districts may experience a change in their administrative jurisdiction. It's essential for such taxpayers to verify their new

jurisdictional assignments and coordinate with the appropriate tax authorities for compliance and correspondence.

- **Tax Professionals:** Chartered Accountants, Tax Consultants, and other professionals should update their records to reflect the revised jurisdictions. This ensures accurate filing of returns, appeals, and other communications with the correct tax offices.
- **Tax Officials:** Officers within the CBIC will need to familiarize themselves with their new jurisdictions and responsibilities. This may involve internal reassignments and adjustments to administrative processes.

