

Notification No. 27/2024 – Central Tax, issued by the Central Board of Indirect Taxes and Customs (CBIC) on 25th November 2024, introduces significant changes to the adjudication process for show cause notices (SCNs) issued by the Directorate General of Goods and Services Tax Intelligence (DGGI)

Key Highlights:

1. **Empowerment of Officers:**
 2. The notification amends Notification No. 02/2017-Central Tax, dated 19th June 2017, by substituting Table V. This amendment empowers Additional Commissioners and Joint Commissioners of Central Tax in specified Commissionerates with All India jurisdiction to adjudicate SCNs issued by DGGI officers
 3. **Scope of Jurisdiction:**
 - The empowered officers can now pass orders or decisions on SCNs related to various sections of the CGST Act, including sections 67, 73, 74, 76, 122, 125, 127, 129, and 130. This broadens their authority to handle cases involving tax evasion, wrongful input tax credit claims, and other violations.
 4. **Effective Date:**
 - The provisions of this notification came into effect on 1st December 2024.
 5. **Rationale:**
 - This move aims to streamline the adjudication process, reduce delays, and ensure uniformity in handling DGGI cases across different jurisdictions. By granting All India jurisdiction to specific officers, the CBIC seeks to expedite the resolution of cases and enhance administrative efficiency.
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