

GST Notification No. 28/2024 – Central Tax, issued on **27th November 2024**, appoints a **Common Adjudicating Authority** to handle show cause notices (SCNs) issued by the Directorate General of Goods and Services Tax Intelligence (DGGI).

Key Points:

- **Objective:** To streamline the adjudication process for SCNs issued by DGGI, ensuring uniformity and efficiency in handling such cases.
 - **Implementation Date:** The provisions of this notification came into effect on **1st December 2024**
 - **Authority Appointment:** The notification designates a **Common Adjudicating Authority** to adjudicate SCNs issued by DGGI.
 - **Legal Basis:** This action is taken under the powers conferred by the Central Goods and Services Tax Act, 2017, to ensure effective and coordinated enforcement of GST laws.
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