

**GST Notification No. 31/2024 – Central Tax**, issued on **13th December 2024**, appoints specific adjudicating authorities to handle GST-related cases arising from show cause notices (SCNs) issued by the Directorate General of Goods and Services Tax Intelligence (DGGI).

**Key Points:**

- **Appointment of Adjudicating Authorities:** The Central Board of Indirect Taxes and Customs (CBIC) has designated officers to adjudicate cases involving violations under Sections 73, 74, 122, 125, and 127 of the Central Goods and Services Tax (CGST) Act, 2017
  - **Jurisdiction and Responsibility:** The appointed adjudicating authorities include Additional or Joint Commissioners of CGST and Central Excise located in various commissionerates. These officers are responsible for issuing orders or decisions on SCNs related to GST non-compliance.
  - **Noticee Details:** The notification outlines specific businesses or individuals who have been issued SCNs by DGGI. It provides details such as the name and address of the noticees, the reference numbers of the SCNs, and the corresponding adjudicating authorities assigned to each case.
  - **Purpose:** This appointment aims to ensure a structured and transparent process for addressing disputes and compliance issues, thereby enhancing the efficiency of the GST adjudication system
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