भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE
कोच्चि आयुक्तालय KOCHI COMMISSIONERATE
सी.आर. बिल्डिंग, आई.एस. प्रेस रोड, कोच्चि C.R. BUILDING, I.S. PRESS ROAD, KOCHI – 682 018
E-mail: cex15tech.ker@nic.in Phone: 0484-2390404

Trade Notice No.06/2025

Subject: Assigning proper officer under section 74A, section 75(2) and Section 122 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder–regarding.

Attention of Trade is invited to the Circular No. 254/11/2025-GST dated 27.10.2025 assigning proper officer under section 74A, section 75(2) and Section 122 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder (Copy enclosed).

The content of the Trade Notice and Circular may be brought to the notice of all members of Trade, Commerce and Industrial associations.

Digitally signed by
Jomy Jacob
Date: 10-11-2025
11:52:57

Encl : as above.

Jomy Jacob
Additional Commissioner

To

1. **To the Associations as per the List attached.**

Copy to:

1. **The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, for kind information.**
2. **Superintendent, EDP/Systems, Kochi for uploading the Trade Notice in the Website.**

F. No. CBIC-20010/80/2025-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
GST Policy Wing
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Room No. 16038
Kartavya Bhawan-I, New Delhi,
Dated 27th October, 2025

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Assigning proper officer under section 74A, section 75(2) and section 122 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder– reg.

Attention is invited to the Board's circular No. 1/1/2017-GST dated 26th June, 2017, through which the Board had assigned proper officers for provisions relating to registration and composition levy under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the "CGST Act") and the rules made thereunder. Further, attention is also invited to the Board's circular No. 3/3/2017-GST dated 5th July, 2017 and circular No. 31/05/2018-GST dated 9th February, 2018 (as amended) regarding appointment of proper officers under various provisions of the Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the "IGST Act").

2. It is observed that no proper officer has been assigned in respect of the following provisions of the CGST Act and the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules"):

a) Section 74A of the CGST Act which shall be applicable for determination of tax not paid or short paid or erroneously refunded or input tax credit availed or utilised for any reason for the Financial Year 2024-25 onwards.

b) Section 75(2) of the CGST Act which provides where any Appellate Authority/ Appellate Tribunal/ Court concludes that the notice issued under section 74(1) is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom

the notice was issued, the proper officer shall determine the tax payable, deeming as if the notice were issued under section 73(1) of CGST Act.

c) Section 122 of the CGST Act, 2017 which provides for the penalties in respect of certain offences.

d) Rule 142(1A) of the CGST Rules 2017 which provides for issuance of a communication in FORM GST DRC-01A before issuance of any show cause notice under section 73 or section 74 or section 74 A of the CGST Act, 2017.

3. In exercise of the powers conferred by clause (91) of section 2 of the CGST Act read with Section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in Column (2) of the Table-I below, to functions as the proper officers in relation to the two sections of the Central Goods and Services Tax Act, 2017 or the rule, as given in the corresponding entry in Column (3) of the said Table:-

Table-I

S. No.	**Designation of the officer**	**Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder**
(1)	**(2)**	**(3)**
1.	a. Additional or Joint Commissioner of Central Tax, b. Deputy or Assistant Commissioner of Central Tax, c. Superintendent of Central Tax	i. Sub-sections (1), (2), (3), (6), (7), (8), (9) and (10) of Section 74 A. ii. Section 122. iii. Rule 142(1A) of the CGST Rules, 2017.

4. Whereas, for optimal distribution of work relating to the issuance of show cause notices and orders under section 74A and section 122 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of Central Tax need to be prescribed.

5.1 Therefore, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the Board hereby assigns the officers mentioned in column (2) of the Table-II below, the functions as the proper officers in relation to issuance of show cause notices and passing orders under

section 74A of the CGST Act and section 20 of the IGST Act (read with section 74A of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table-II

Monetary limit for issuance of show cause notices and passing of orders under section 74A of CGST Act

Sl. No.	Officer of Central Tax	Monetary limit of the amount of Central Tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act	Monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act	Monetary limit of the amount of Central Tax and Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central Tax and Integrated Tax wrongly availed or utilized for issuance of show cause notices and passing of orders under section 74A of CGST Act made applicable to Integrated tax vide section 20 of the IGST Act
(1)	(2)	(3)	(4)	(5)
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

5.2. It is clarified that where a show cause notice issued under section (1) of the section 73 or section 74 or section 74A of CGST Act, 2017 involves demand of both Central Tax and Integrated Tax (including cess), the proper officer shall be determined on the basis of the combined amount of Central Tax and Integrated Tax (including cess), mentioned in column (5) of the Table-II above, irrespective of the individual amounts of Central Tax or Integrated Tax (including cess) which may exceed the monetary limit prescribed in column (3) or column (4) of the Table-II above.

5.3. The proper officer may serve a statement under sub-sections (3) and (4) of section 73 or section 74 or section 74A of the CGST Act, 2017 containing details of tax not paid or short paid for a subsequent period after the show cause notice has been issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 of the said section. In such cases it is clarified that:

a) The proper officer shall be determined based on the highest amount of tax specified in the show cause notice and statement across all tax periods.

b) Where the notice under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017 has been issued by a proper officer within his monetary limit but the amount of tax demanded in the subsequent statement goes beyond his monetary limits and which pertains to monetary limit corresponding to the competency of a higher-ranked officer as per the prescribed monetary limits, the proper officer for issuing the statement shall also be decided on the basis of the prescribed monetary limits in Table-II above. The proper officer who has issued the earlier show cause notice and statement (if any issued), shall issue a corrigendum and make the earlier show cause notice and statement (if any issued) answerable to the proper officer competent to adjudicate the statement with the higher amount of tax demanded.

c) In case there is no change in the monetary limit when the statement is issued, the statement shall be issued by the same proper officer who has issued the show cause notice in sub-section (1) of section 73 or section 74 or section 74A of CGST Act, and he shall make the statement answerable to the same adjudication authority mentioned in the show cause notice issued earlier.

d) The proper officer shall be determined based solely on the amount of tax demanded, excluding penalties from the calculations.

e) For notices issued by officers of Audit Commissionerate of Central Tax, the proper officer of the jurisdictional Central Tax Commissionerate of the noticee shall make the statement to be issued under sub-sections (3) and (4) of section 73 or section 74 or

section 74A of the CGST Act answerable to the adjudicating authority mentioned in the earlier show cause notice issued under sub-section (1) of section 73 or section 74 or section 74A of the CGST Act, 2017.

6. Section 75(2) of CGST Act provides that where any Appellate Authority or Appellate Tribunal or Court concludes that the notice issued under section 74(1) of CGST Act, is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under section 73(1) of CGST Act. It is clarified that the proper officer for this purpose shall be the same officer who is the adjudicating authority for such show cause notice in respect of which the Appellate Authority or Appellate Tribunal or Court has concluded that the notice issued under section 74(1) of CGST Act is not sustainable.

7.1. Further, in pursuance of clause (91) of section 2 of the CGST Act read with section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of CGST Act, 2017, the Board hereby assigns the officers mentioned in Column (2) of the Table-III below, the functions as the proper officers in relation to issue of show cause notices and passing orders under section 122 of the CGST Act and section 20 of the IGST Act (read with section 122 of the CGST Act), up to the monetary limits as mentioned in columns (3), (4) and (5) respectively of the Table below:-

Table-III

Monetary limit for issuance of show cause notices and passing of orders under section 122 of CGST Act

Sl. No.	Officer of Central Tax	Monetary limit of the amount of penalty in relation to the Central Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act	Monetary limit of the amount of penalty in relation to the Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax	Monetary limit of the amount of penalty in relation to the Central Tax and Integrated Tax for issuance of show cause notices involving only penalty and passing of orders under section 122 of CGST Act made applicable to matters in relation to Integrated Tax vide

			vide section 20 of the IGST Act	section 20 of the IGST Act
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakh	Not exceeding Rupees 20 lakh	Not exceeding Rupees 20 lakh
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakh and not exceeding Rupees 1 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore	Above Rupees 20 lakh and not exceeding Rupees 2 crore
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crore without any limit	Above Rupees 2 crore without any limit

7.2 It is also clarified that where a show cause notice is issued under section 122 of the CGST Act, 2017 and involves demand of penalty in relation to both Central Tax and Integrated Tax, the proper officer shall be determined on the basis of the combined amount of penalty in relation to both Central Tax and Integrated Tax, mentioned in column (5) of the Table-III above, irrespective of the individual amounts of penalty in relation to the Central Tax and Integrated Tax, which may exceed the monetary limit prescribed in column (3) or column (4) of the Table-III above.

8. It is requested that suitable trade notices may be issued to publicise the contents of this circular.

9. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)