Circular No. 256/02/2026-GST

F. No. CBIC-20010/12/2026-GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

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Room No. 16039, Kartavya Bhawan- I,

New Delhi, Dated: 25th July, 2026

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification regarding filing of appeal by department before the Goods and Services Appellate Tribunal against order of appellate authority (where Orders-in-Original have been passed by a Common Adjudicating Authority in DGGI cases) – reg.

Kind attention is drawn to notification No. 02/2022-Central Tax dated 11th March, 2022 wherein para 3A and Table V were inserted in notification No. 02/2017-Central Tax dated 19th June, 2017 (and further amended by notification No. 27/2024- Central Tax, dated 25th November, 2024), to empower Additional/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates (hereinafter referred to as "Common Adjudicating Authority" or "CAA"), with all India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (herein after referred as "DGGI").

2. Attention is further drawn to circular No. 169/01/2022-GST dated 12th March 2022 and circular No. 239/33/2024-GST dated 4th December 2024 wherein guidelines were issued with respect to assignment of show cause notices for adjudication and passing of order by a CAA, in respect of cases investigated by the officers of the DGGI.

3. Further, vide circular No. 250/07/2025-GST dated 24th June 2025, guidelines were issues with respect to reviewing and revisional authority and appeal by department before the appellate authority against orders passed by a CAA.

4. References have been received from field formations seeking clarification regarding filing of appeal by the department before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as 'GSTAT'), against an order of appellate authority (where Order-in-Original has been passed by a Common Adjudicating Authority in respect of DGGI cases). Clarifications are being sought as to:

(a) who will be the reviewing authority in respect of such orders of appellate authority in CAA cases?;

(b) which jurisdictional authority will be required to file an appeal before the GSTAT in such CAA cases?; and

(c) whether appeal before the GSTAT, in such CAA cases, is required to be filed before the bench of GSTAT having territorial jurisdiction over the location of the taxable person/ noticee or is to be filed before the bench of GSTAT having jurisdiction over Commissionerate of the CAA.

5. The GSTAT has been constituted under section 109 of the CGST Act, 2017. The territorial jurisdiction of the benches of the GSTAT has been notified through, the notification S.O. 3048(E) [F. NO. A-50050/150/2008-CESTAT-DOR dated the 31st July, 2024 (as amended from time to time), issued by the Central Government under the said section on the recommendations of the GST Council. Appeals to the GSTAT are governed by the provisions of section 112 of the CGST Act, 2017.

6. The matter has been examined in consultation with the Union Ministry of Law and Justice. In order to ensure uniformity in the procedure of filing of departmental appeals before the GSTAT in such cases (where Orders-in-Original have been passed by a CAA in DGGI cases), the Central Board of Indirect Taxes and Customs, hereby issues the following clarifications in respect of procedure to be followed for the purposes of review of orders passed by the appellate authority in such CAA cases and for filing of appeal by department against such order of appellate authorities:

(a). **Communication of order by the appellate authority**: The appellate authority, upon passing of an order-in-appeal, under section 107 of the CGST Act, in respect of an appeal arising from an order-in-original passed by the Common Adjudicating Authority, shall upload the order-in-appeal on the common portal, and shall also send a copy of the said order to the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over Common Adjudication Authority, through email, along with a with a physical copy.

(b). The Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, shall examine the said order-in-appeal passed by the appellate authority in such cases, after seeking comments and inputs from DGGI (if required) at the earliest, and he shall, forward such comments to the jurisdictional CGST Pr. Commissioner/ Commissioners of all the taxable persons/ noticees involved in the said order-in-original, with his recommendations.

(c). **Reviewing authority**: The jurisdictional CGST Pr. Commissioner/ Commissioner of a particular taxable person/ noticee shall be the reviewing authority under sub-section (3) of section 112 of CGST Act, 2017 in respect of the order passed by the appellate authority in such CAA cases, in respect of the said taxable person/ notice under his jurisdiction. The said reviewing authority (including the Pr. Commissioner/ Commissioner having jurisdiction over the Common Adjudication Authority) shall, examine the matter regarding the legality and propriety of the order of appellate authority in such CAA cases after taking into consideration, *inter alia*, the comments and recommendations referred to in para (b) above in accordance with provisions of sub-section (3) of section 112 of CGST Act, 2017. Where the reviewing authority is of the opinion that an appeal is required to be filed by the department against order of the appellate authority in such CAA cases, he may for the purpose of satisfying himself as to the legality or propriety of the said order and for determination of such points arising out of the said order, as may be specified him, may, by order, appoint and direct any officer subordinate to him for filing and pursuing the appeal by the department before the GSTAT.

(d). Separate appeals have to be filed in respect of each of the taxable person/ noticee, against the order of appellate authority in such CAA cases, by the jurisdictional CGST Commissionerate of the taxable person/ noticee, before the concerned Bench of the GSTAT having territorial jurisdiction over such taxable person/ noticee.

(e). After such application to the GSTAT has been made, the jurisdictional CGST Pr. Commissioner/ Commissioner shall also intimate the Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority, along with a copy of the appeal filed in this respect. Where the reviewing authority is of the opinion that no appeal by the department is required to be filed against the order of the appellate authority in CAA cases, he shall intimate the same to Pr. Commissioner/ Commissioner of CGST Commissionerate having jurisdiction over the Common Adjudication Authority.

7. 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)