



Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing North Block, New Delhi To, The Principal Chief Commissioners/ Chief Commissioners (All) The Principal Director General/ Director General (All) Madam/Sir, Subject: Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI - reg. Attention is drawn to notification No. 02/2017 dated 19th June 2017 (as amended) read with circular No. 239/33/2024-GST dated 04th December 2024, wherein Joint/Additional Commissioners posted in specified Commissionerates have been designated as Common Adjudicating Authority (CAA) in respect