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Notification No. 02/2022-Central Tax, dated the 11th March, 2022 G.S.R (E).— In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely: - In the said notification,— after paragraph 3, the following paragraph shall be inserted, namely :- “3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners.....