



No. JC(HQ-5)/GST/Recurrent SCN/22-23/ADM-8 B-74, Mumbai, Date: 17/11/2022 Trade Circular No. 12T of 2022 Sub: Authority regarding action consequential to issuance of Show Cause Notice and for issuance of recurring SCN in case of an enforcement action initiated by the State authorities against a taxpayer assigned to Centre and vice versa. Ref: Office Memorandum