MINISTRY OF FINANCE

(Department of Revenue)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION

New Delhi, the 13th January, 2020

No. 05/2020 – Central Tax

G.S.R. 28(E).—In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Board of Indirect Taxes and Customs hereby authorises**—**

(a) the Principal Commissioner or Commissioner of Central Tax for decisions or orders passed by the Additional or Joint Commissioner of Central Tax; and

(b) the Additional or Joint Commissioner of Central Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax,

as the Revisional Authority under section 108 of the said Act.

[F. No. 20/06/07/2019-GST]

PRAMOD KUMAR, Director

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