



कार्यालय मुख्य आयुक्त

**OFFICE OF THE CHIEF COMMISSIONER**

सी.जी.एस.टी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, भोपाल ज़ोन

**C.G.S.T., CENTRAL EXCISE & CUSTOMS, BHOPAL ZONE**

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I/3138962/2025

Bhopal, Date: 21-07-2025

**TRADE NOTICE NO. 02/2025(GST)**

**Subject: CBIC Circular No. 250/07/2025-GST regarding reviewing, revisional and appellate authority in respect of orders passed by Common Adjudicating Authority (CAA) – reg.**

It is informed that the Central Board of Indirect Taxes and Customs (CBIC), vide Circular No. 250/07/2025-GST dated 24.06.2025, has issued clarifications regarding the reviewing authority, revisional authority and appellate authority for Orders-in-Original (O-I-Os) passed by Common Adjudicating authorities (CAA) in respect of show cause notices issued by DGGI.

2. The said Circular has been issued to ensure uniformity in procedure across field formations and specifies that:

- i. **Review under Section 107 (CGST Act):**The *Principal Commissioner or Commissioner of Central Tax* under whose jurisdiction the CAA (Additional/Joint Commissioner) is posted, shall act as the Reviewing Authority for the Orders-in-Original passed by the said CAA.
- ii. **Revision under Section 108 (CGST Act):**The *Principal Commissioner or Commissioner of Central Tax* under whom the CAA is posted shall also function as the Revisional Authority for such orders.
- iii. **Appeal under Section 107 (CGST Act):**Any appeal against the order passed by a CAA shall lie before the Commissioner (Appeals) who has territorial jurisdiction over the *Principal Commissioner or Commissioner* under whom the CAA is posted. This is as per the territorial mapping provided in Table III of Notification No. 02/2017 – Central Tax dated 19.06.2017.
- iv. **Departmental Representation in Appeal Proceedings:** The *Commissioner/Principal Commissioner* under whom the CAA is posted shall represent the department in appeals against such O-I-Os and may appoint a subordinate officer as the authorized representative for filing appeals.

- v. **Seeking Comments from DGGI:** The reviewing or revisional authority may, before taking a decision on such orders, seek comments from the concerned DGGI formation regarding the adjudication.

3. This Trade Notice is being issued to sensitize both the trade and the field formations about the contents of the aforesaid CBIC Circular. All Principal Commissioners/Commissioners are requested to disseminate the contents of this Trade Notice to all officers under their jurisdiction as well as to the taxpayers falling within their territorial limits.

4. All Trade and Industry Associations/Chambers of Commerce are requested to circulate the contents of this Trade Notice among their members for wider awareness and compliance.

5. A copy of the above CBIC Circular is enclosed herewith for ready reference.

Encl: As above

ADDITIONAL COMMISSIONER

Copy forwarded for information to:

- i. The Pr.Commissioner/Commissioner, Bhopal/Indore/ Ujjain/Jabalpur/ Raipur
- ii. The Pr. Commissioner/Commissioner, Customs, Indore
- iii. The Pr. Commissioner/Commissioner(Appeals), Indore/Bhopal/Raipur
- iv. The Pr. Commissioner/Commissioner(Audit), Indore/Bhopal/Raipur
- v. The Commissioner, SGST, Govt of Madhya Pradesh/ Chhattisgarh
- vi. Zonal GRC Members Madhya Pradesh/Chhattisgarh
- vii. The Superintendent (Systems), CCO, Bhopal Zone for uploading on the website