

CENTRAL TAX

Notification No.04/2019 - Central Tax

Date - 29.01.2019

Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)

CBIC has made the following further amendments in the Notification No.2/2017- Central Tax, dated the 19th June, 2017.

- (i) in the opening paragraph, after serial number (k) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -
Joint Commissioner of Central Tax (Appeals),”
- (ii) in paragraph 2, in serial number (c), after the words, “Additional Commissioners”, the words “or Joint Commissioners” shall be inserted;
- (iii) in paragraph 4, for the words and brackets “Additional Commissioners of Central Tax (Appeals)”, the words and brackets “any officer not below the rank of Joint Commissioner (Appeals)” shall be substituted;
- (iv) in Table I and Table III, after the words, “Additional Commissioner”, wherever they appear, the words “or Joint Commissioner” shall be inserted. 2.

This notification shall come into force with effect from the 1st day of February, 2019.