[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]

Notification No. 79/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E),– In exercise of the powers conferred by sub-section (1) of section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the "said Act"), the Board hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017- 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, in paragraph 3, the following shall be inserted, namely :-

> "Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board".

[F. No. 20/06/17/2018-GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India