[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. 04/2019 – Central Tax

New Delhi, the 29th January, 2019

G.S.R (E).- In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Indirect Taxes and Customs, hereby makes the following further 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, -

(i) in the opening paragraph, after serial number (k) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -
"(l) 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.

[F.No.20/06/16/2018-GST (Pt. II)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- Central Tax, dated the 19th June, 2017, was 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 and was last amended vide notification No.79/2018 - Central Tax, dated the 31st December, 2018, published vide number G.S.R.1283 (E), dated the 31st December, 2018.