

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

**New Delhi: 17.09.2025**

**NOTIFICATION**

**S.O. 4219(E).**—In exercise of the powers conferred by the third proviso to sub-section (5) of [section 109](#) of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

- (a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;
- (b) where one or more issues involved therein covered under [section 14](#) or [section 14A](#) of the Integrated Goods and Services Tax Act, 2017(13 of 2017); and
- (c) where one or more issues involved therein is covered under [section 20](#) of the Central Goods and Services Tax Act, 2017(12 of 2017).

[F. No. A-50/7/2025-GSTAT-DoR]

**BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.**