

GST UPDATE
NOVEMBER 2024

NOTIFICATION

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A NOTIFICATIONS UNDER CENTRAL TAX

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A.6	29.11.2024	Corrigendum S.O. 5128(E)	Corrigendum - Notification No. S.O.5063 (E) which was issued to Amend Notification number S.O.3048(E) regarding Constitution of Principal and States benches of GSTAT	109	-

A.1 Notification No. 26/2024 – CT ; dated 18.11.2024

G.S.R. 713(E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of October, 2024 till the twenty-first day of November, 2024, for the registered persons whose principal place of business is in the state of Maharashtra and Jharkhand and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

[F. No CBIC-20001/8/2024-GST]

Raghvendra Pal Singh, Director

A.2 Notification No. 27/2024 – CT ; dated 25.11.2024

G.S.R. 729(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 Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-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, for Table V, the following table shall be substituted, namely:-

“TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

Sl. No.	Principal Commissioner or Commissioner of Central Tax	Powers (Exercisable throughout the territory of India)
(1)	(2)	(3)
1.	Principal Commissioner Ahmedabad South	Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.
2.	Principal Commissioner Bengaluru East	
3.	Principal Commissioner Bhopal	
4.	Principal Commissioner Bhubaneswar	
5.	Principal Commissioner Chandigarh	
6.	Commissioner Chennai South	
7.	Principal Commissioner Delhi North	
8.	Commissioner Delhi West	
9.	Commissioner Faridabad	

(3)

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10.	Principal Commissioner Guwahati	
11.	Principal Commissioner Jaipur	
12.	Principal Commissioner Kolkata North	
13.	Principal Commissioner Lucknow	
14.	Principal Commissioner Meerut	
15.	Commissioner Nagpur-II	
16.	Commissioner Palghar	
17.	Commissioner Pune-II	
18.	Commissioner Rangareddy	
19.	Principal Commissioner Ranchi	
20.	Commissioner Surat	
21.	Commissioner Thane	
22.	Commissioner Thiruvantathapuram	
23.	Principal Commissioner Visakhapatnam	

2. This notification shall come into effect from 1st day of December, 2024.

[F. No. CBIC-20016/2/2022-GST]

Raushan Kumar, Under Secy.

Note : The principal notification No. 02/2017-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 last amended vide Notification No. 02/2022 – Central Tax, dated the 11th March, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193(E), dated the 11th March, 2022.

A.3 No. S.O.5063(E) ; dated 26.11.2024

S.O. 5063(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024, namely:-

- (i) in clause (iii), in the Table of the said notification: —
- a. against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;

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- b. against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

- “(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:-

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	Vijayawada	1. Krishna, 2. NTR, 3. Guntur, 4. Palnadu, 5. Bapatla, 6. Prakasam, 7. Sri Potti Sriramulu Nell ore, 8. Kurnool, 9. Nandyal, 10. Ananthapuram u, 11. Sri Sathya Sai, 12. YSR Kadapa, 13. Annamayya, 14. Tirupati, and 15. Chittoor	Vishakha patnam	1. Srikakulam, 2. Vizianagaram, 3. Parvatipuram Manyam, 4. Alluri Sitharama Raju, 5. Visakhapatnam, 6. Anakapalli, 7. Kakinada, 8. Dr. B. R. Ambedkar Konaseema, 9. East Godavari, 10. West Godavari, and 11. Eluru
2	Bihar	Patna	All districts in the State of Bihar	-	-

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3	Chhattisgarh	Raipur	All districts in the State of Chhattisgarh	-	-
4	Delhi	Delhi	All districts in the Union Territory of NCT of Delhi	-	-
5 and 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad, 2. Gandhinagar, 3. Banaskantha, 4. Mehsana 5. Arvali, 6. Patan, 7. Dahod, 8. Panchmahal, 9. Mahisagar, 10. Vadodara, 11. Chhotaudepur, and 12. Sabarkantha	-	-
		Surat	1. Anand, 2. Kheda, 3. Tapi-Vyara, 4. Narmada, 5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad

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7	Haryana	Gurugram	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahjjar, 5. Mahendragarh , 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat	Hissar	1. Hisar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	All districts in the State of Himachal Pradesh	-	-
9 and 10	Jammu and Kashmir; and Ladakh	Jammu	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar	Srinagar	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh
11	Jharkhand	Ranchi	All districts in the State of Jharkhand	-	-
12	Karnataka	Bengaluru	All districts in the State of Karnataka	-	-

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13 and 14	Kerala and Lakshad weep	Ernakulam	1. Ernakulam (including Al uva), 2. Idukki, 3. Thrissur, 4. Palakkad, 5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territo ry of Lakshad weep	Thiruvan anthapura m	1. Thiruvananthapuram 2. Kollam, 3. Alappuzha, 4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	All districts in the State of Madhya Pradesh	-	-
16 and 17	Mahara shtra and Goa	Mumbai	1. Mumbai City and 2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha,	Chhatrap ati Sambhaji nagar	1. Chhatrapati Sambhajnagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur,

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			7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana		8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar
18	Odisha	Cuttack	All districts in the State of Odisha	-	-
19 and 20	Punjab and Chandigarh	Chandigarh	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur, 6. Barnala, 7. Bathinda, 8. Fazilka, 9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chandigarh	Jalandhar	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahar, 4. Kapurthala, 5. Amritsar, 6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga, 11. Ferozepur. and 12. Faridkot
21	Rajasthan	Jaipur	1. ¹ [Ajmer], 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur, 10. Karuali,		

¹ Subs. for the word “Alwar” vide Notification No. S.O. 5128(E) dated 29.11.2024.

			11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal- Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli- Behrod, 25. Neem Ka Thana, and 26. Dudu		
		Jodhpur	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur, 9. Rajsamand, 10. Pratapgarh, 11. Barmer, 12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi,	-	-

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			17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Sanchor, and 24. Deedwana-Kuchaman		
22 and 23	Tamil Nadu and Puducherry	Chennai	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram, 5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai	Puducherry (Circuit)	All districts in the Union Territory of Puducherry
		Madurai	1. Thiruvavarur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur,	Coimbatore	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri

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			7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari		
24	Telangana	Hyderabad	All districts in the State of Telangana	-	-
25	Uttar Pradesh	Lucknow	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar, 8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit 13. Ayodhya,	-	-

			14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti		
	Prayagraj	1. Prayagraj, 2. Pratapgarh, 3. Fatehpur, 4. Kaushambi, 5. Amethi, 6. Sultanpur, 7. Banda, 8. Chitrakoot, 9. Hamirpur 10. Mahoba, and 11. Ambedkar Nagar	Varanasi	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajganj, and 17. Kushinagar	
	Ghaziabad	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 8. Shamli, 9. Muzaffarnagar ,	Agra	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah, 9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur,	

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			10. Moradabad, 11. Amroha, 12. Sambhal, 13. Rampur, and 14. Bijnor		14. Jalaun, and 15 Etawah
26	Uttarakhand	Dehradun	All districts in the State of Uttarakhand	-	-
27 to 29	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands	-	-
30 to 36	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya	Aizawal (Circuit)	All districts in the state of Mizoram
				Kohima (Circuit)	All districts in the state of Nagaland
				Agartala (Circuit)	All districts in the state of Tripura

[F. No. A-50050/99/2024-GSTAT-DOR]

Vikash Kumar, Dy. Secy.

Note:- The principal Notification was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024.

A.4 Notification No. 28/2024 – CT ; dated 27.11.2024

S.O. 5091(E).— In exercise of the powers conferred by 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 appoint officers mentioned in column (4) of the Table below for passing an order or decision in respect of notices mentioned in column (3) of the said Table, issued to the noticees mentioned in column (2) of the said Table, by the officers of Directorate General of Goods and Services Tax Intelligence under sections 73, 74, 122, 125 and 127 of Central Goods and Services Tax Act 2017, namely:—

TABLE

S. No.	Name of Noticee and Address	Show Cause Notice Number, Date and Issuing Authority	Name of the Adjudicating Authority
(1)	(2)	(3)	(4)
1	Memo Technology Private Limited ; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199 ; 02.09.2023 issued by Additional Director, DGGI, Delhi Zonal Unit, New Delhi	Joint Commissioner or Additional Commissioner, Central Goods and Services Tax and Central Excise Thane Commissionerate [holding the charge of Adjudication of DGGI cases].
	Shellify Info Technology Private Limited ; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199 ; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Rocketfy Technology Private Limited ; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Grape Info Technology Private Limited ; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199 ; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
2	Belz Tech Private Limited (27AAJCB4139P2Z4) Shop No. 19, Building Sai Darshan, Akruiti Nirman, MIDC Marol, Pocket 10, Andheri, Maharashtra-400093 ; M/s. Belz Tech Private Ltd. (27AAJCB4139P1Z5) Shubh Grih, Sector-E, CA-1, Flat	DGGI/INV/GST/3110/2022/Gr-C/11279 to 11286 ; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	

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	No. 007, Behind Shetron Factory, Mumbai Nashik Highway, Village Khativali West, Kalyan, Thane, Maharashtra- 421601 and others	
3	Bytechat Business Solutions Pvt. Ltd. ; Basement, Ground, BH 333, C/o Satya Pal Singh, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201009 and others	DGGI/INV/GST/3110/2022/Gr-C/11287 to 11292 ; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
4	Par Online Services Private Limited ; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra-400069 and others	DGGI/INV/GST/3110/2022/Gr-C/11293 to 11302 ; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Havefun Solutions Private Limited ; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra-400069 and others	DGGI/INV/GST/3110/2022/Gr-C/11293 to 11302 ; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
5	Surflour E-Commerce Private Limited ; Tajpur, Near Guru Ravidass Mandir, Post Office Khoja, Tehsil Nawanshehar, Indian Oil Petrol Pump, Tajpur, Shaheed Bhagat Singh Nagar, Punjab-144518 and others	DGGI/INV/GST/3110/2022/Gr-C/11303 to 11310 ; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
6	Technopress Private Limited ; Jawahar Marg, 1, Adinath Dadawadi, Station Road, Baghana, Neemuch, Madhya Pradesh-458441 and others	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Yescom Gaming Solution Private Limited ; 102/16, Luniyapura, Mhow, Indore, Madhya Pradesh-453441 and others	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Yescom Technology Private Limited ; 82, Adarsh Navin Nagar, 82,	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the

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	Shajapur, Madhya Pradesh-465001 and others	Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
7	Libradeck Private Limited ; 2nd Floor, Plot No. 42, Thirugana Sambandhar Street, Madipakkam, Chennai, Chennalpattu, Tamil Nadu600091 and others	DGGI/INV/GST/3110/2022/Gr-C/11338 to 11344 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
8	Magical Paradise Tech Private Limited ; No 58, GM Arcade, 4th Floor, 5th Block, JNC Road, Bangalore, Bengaluru Urban, Karnataka-560095 and others	DGGI/INV/GST/3110/2022/Gr-C/11345 to 11351 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
9	Virtual Silver Technology Private Limited ; Second Floor, Flat Number 202, 66, Khasra Number 54/10, Jonapur, South Delhi, Delhi110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11352 to 11358 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
10	Brizley Enterprises Private Limited ; Ground Floor, RZ18-19, South Extn. Part-1, One Shop Uttam Nagar, New Delhi -110059 and others	DGGI/INV/GST/3110/2022/Gr-C/11359 to 11365 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
11	Lefin Infotech Pvt. Ltd. ; C/o Bholanath Dey, Rameswarpalli, Bethuadahari, Jagadanandapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3110/2022/Gr-C/11366 to 11372 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
12	Kulpoon Business Solutions Private Limited ; Ground Floor, B-8, Sector-92, Noida, Uttar Pradesh-201301 and others	DGGI/INV/GST/3110/2022/Gr-C/11373 to 11379 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
13	MatamaalSolutio Private Limited ; C/o Fayaz Ahmad Ganie, Mehjoor Nagar, Srinagar, Jammu & Kashmir190015 and others	DGGI/INV/GST/3110/2022/Gr-C/ 11380 to 11386 ; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
14	Baba Nanak Financial Services Limited ; Office No 201, 2nd Floor, Dada Techchand Bhuvan, Bakery Lane, Mumbai, Thane, Maharashtra-400603 and others	DGGI/INV/GST/3110/2022/Gr-C/11396 to 11402 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	

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15	Agiledev Private Limited ; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra 400614 and others	DGGI/INV/GST/3110/2022/Gr-C/11403 to 11411 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Bitware Private Limited ; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra 400614 and others	DGGI/INV/GST/3110/2022/Gr-C/11403 to 11411 ; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
16	Klazex Technologies Private Limited ; Second Floor, 159/301/A, KP Towers, Arcot Road, Vadapalani, Chennai, Tamil Nadu-600026 and others	DGGI/INV/GST/3110/2022/Gr-C/11545 to 11551; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
17	Leo Games Private Limited ; Basement, Old No. 150/8, New No. 2/9, CISIONS Complex, Montieth Road, Egmore, Chennai, Tamil Nadu-600008 and others	DGGI/INV/GST/3110/2022/Gr-C 11552 to 11558; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
18	Aasanvish Technology Private Limited ; Shop No. 1, 15-88/2, Wadi-e-Huda, Pahadi Shareef Road, Hyderabad, Rangareddy, Telangana500005 and others	DGGI/INV/GST/3110/2022/Gr-C/11559 to 11565 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
19	Esmaster E-Commerce Private Limited ; C/o Durgesh Nandani, Khasra No. 35, Mayavihar, Jamalpur Kalan, Haridwar, Uttarakhand- 249404 and others	DGGI/INV/GST/3110/2022/Gr-C/11566 to 11572 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
20	Frukzella Enterprises Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Filfilly Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	

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	Onery Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi-110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
21	Didatech Private Limited ; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2, Saket, South Delhi, Delhi-110030 and others	DGGI/INV/GST/3110/2022/Gr-C/11582 to 11591 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Spherisol Technology Private Limited ; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2, Saket, South Delhi, Delhi-110030 and others	DGGI/INV/GST/3110/2022/Gr-C/11582 to 11591; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
22	Lairee Trademart Pvt. Ltd. ; B-19, A-2/42, Basement Gupta Palace, Rajouri Garden, Delhi- 110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Rilino Trademart Private Limited ; Ground Floor, Plot No. 110, Pocket-K, Sector-2, Bawana DSIDC City, Delhi110039 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Urrite Tradex Private Limited ; Ground Floor, WZ-63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi-110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Sohmee Tradex Private Limited ; Ground Floor, WZ 63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi-110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
23	Moppomobi Technologies Private Limited ; NA, D-2, Gautam Buddha Nagar, Uttar Pradesh, 201301 and others	DGGI/INV/GST/3110/2022/Gr-C/11607 to 11612 ; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	

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24	Infonix Data Private Limited ; 1st Floor, No. 87, 4th Cross Street, Thirumalai Nagar, 1st Main Road Corner, Perungudi, Chennai, Kancheepuram, Tamil Nadu-600096 and others	DGGI/INV/GST/3110/2022/Gr-C/11782 to 11788 ; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
25	Talenberry E-Commerce Pvt. Ltd. ; Ground Floor, BH 333, Bhawrao Devras Colony, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh-201009 and others	DGGI/INV/GST/3110/2022/Gr-C/11789 to 11795 ; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
26	Normetrics Business Solution Pvt. Ltd. ; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi-110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804 ; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Pioero Business Solution Private Limited ; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi-110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804 ; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
27	LPD Ecommerce Private Limited ; 786, Desk No 11/1F, 1st Floor, Nomads Properties Private Limited, 9th A Main Road, 1st Stage, Indiranagar, Bengaluru Urban, Karnataka 560038 and others	DGGI/INV/GST/3110/2022/Gr-C/11874 to 11880 ; 27.09.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
28	Fox Digital Media Private Limited ; 2nd Floor, 253-254, Tower B-2, Spaze IT Park, Sohna Road, Gurugram, Haryana-122001 and others	DGGI/INV/GST/3110/2022/Gr-C/11881 to 11887 ; 27.09.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
29	Joymotion India Private Limited ; First Floor Back Side, KH-27/1, Kapashera, Near AppuGhar, Delhi, South West Delhi, Delhi-110037 and others	DGGI/INV/GST/3110/2022/Gr-C/12172 to 12178 ; 09.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
30	Wildinfo Technology Private Limited ; Rameswar Pally, Bethuadahari, Jagadanandapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3110/2022/Gr-C/12165 to 12171 ; 09.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	

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31	Greadax Business Solution Private Limited ; BH-258, Sector -12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201001 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
	Mixsoft Business Solution Private Limited ; Room No 203, 2-A/3, Kundan Mansion, Asaf Ali Road, Central Delhi- 110002 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
	Obshine Business Solution Private Limited ; Ground Floor, H. No. 1/11393-B-1-C, Subhash Park, Shahdara, Delhi- 110032 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
	Spinfluence Business Solutions Private Limited ; 98, Ahir Mohalla, Pole No. 272, Nangloi, West Delhi, Delhi 110041 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132 ; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi	
32	TFG Technologies Private Limited ; Level-4, Tower-A, Plot No. 70, 401 Res Cowork 04, Godrej Eternia, Industrial Area, Phase-1, Chandigarh 160002	DGGI/INV/GST/3110/2022/Gr-C 12468 to 12474 ; 16.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
33	Dream Makers Technologies Private Limited ; Cabin No. SF 203, H-213, Sector 63, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301	DGGI/INV/GST/3110/2022/Gr-C 12475 to 12481; 16.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
34	Ironfly ; First Floor, Plot No- WZ-39-B, KH No-177, Village Palam, Near Sector 25, Dwarka, New Delhi, South West Delhi, Delhi-110077 and others	DGGI/INV/GST/3110/2022/Gr-C/12523 to 12529; 20.10.2023 issued by the Deputy Director, DGGI, Delhi Zonal Unit, New Delhi	
35	Comdotpro Technology Private Limited ; Fourth Floor, 15, Pratap Nagar, Mayur Vihar Phase 1, New Delhi, South East Delhi, Delhi 110091 and others	DGGI/INV/GST/3110/2022/Gr-C/12743 to 12750; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	

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36	Aacelerate Fintech Private Limited ; S/F, Plot No.- B-244, Sector-7, Palam Extension, Dwarka, New Delhi-110045 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Boris Fintech Private Limited ; Plot No.-B-244, Sector-7, Palam Extension, Dwarka, New Delhi-110045 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Januja Enterprise Private Limited ; F-643-A, Palam Extension, Sector-7, Dwarka, New Delhi-110077 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
37	Fun Game Tech Private Limited ; No. 58, GM Arcade, 4th Floor, 5th Block Industrial Layout, JNC Road, Koramangala, Bengaluru Urban, Karnataka-560095 and others	DGGI/INV/GST/3110/2022/Gr-C/12773 to 12779 ; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
38	Pojun Network Technology Private Limited; C/o Shambhu Sharan Singh, Vill. Hanspura, Block-Haspura, Haspura, Aurangabad, Bihar-824120	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Saminfo Sciencetech Private Limited ; Sonahathu, 96, Vill Bangali, Haspura, Aurangabad, Bihar-824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
	Warix Infotech Private Limited ; Bangali Bigha, 56, Haspura, Sonhathu Mandir, Aurangabad, Bihar-824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764 ; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi	
39	Shuijing Technology Private Limited ; Gurukripa School Ke Pass, No 01, Allahabad Road, Chitrakoot Dham, Chitrakoot, Uttar Pradesh210205 and others	DGGI/INV/GST/3110/2022/Gr-C/12516 to 12522 ; 20.10.2023 issued by the Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi	

40	Trendsbeat Technology Private Limited ; 0, Tara Colony, Maheshwari Petrol Pump Ke Pichhe, Chomu, Jaipur, Rajasthan-303702 and others	DGGI/INV/GST/3110/2022/Gr-C/12509 to 12515 ; 20.10.2023 issued by the Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi	
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[F. No. CBIC-20010/22/2024-GST]

Raushan Kumar, Under Secy.

A.5 Notification No. 29/2024 – CT ; dated 27.11.2024

G.S.R. 735(E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of October, 2024 till the thirtieth day of November, 2024, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20th day of November, 2024.

[F. No. CBIC-20001/9/2024-GST]

Raushan Kumar, Under Secy.

A.6 Corrigendum S.O.5128 (E); dated 29.11.2024

S.O. 5128(E).—In the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extra Ordinary, Part II, Section 3, sub-section (ii), dated 26th November 2024 vide S.O.5063 (E), Dated 26th November 2024 regarding the amendment Notification for notifying the districts forming the jurisdiction of the State Benches of Goods and Services Tax Appellate Tribunal, the Ministry of Finance (Department of Revenue) hereby makes the following corrigendum as detailed below:

"In the serial number 21 of column (1), against entry Jaipur in column (3), in the Sr. 1 of Column (4), for the word "Alwar", the word "Ajmer", shall be substituted."

[F. No. A-50050/99/2024-GSTAT-DOR]

Vikash Kumar, Dy. Secy.
