

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

NOTIFICATION

No. [02/2026]<sup>1</sup> – Central Tax

New Delhi, dated the 7th May, 2026

**S.O. 2286(E).**— In exercise of the powers conferred by sub-section (1A) of section 101A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby empowers the Principal Bench of the Appellate Tribunal, New Delhi constituted under sub-section (3) of section 109 of the said Act, to hear appeals made under section 101B of the said Act.

2. This notification shall be deemed to have come into force on the 1st day of April, 2026.

[F. No. A-50/2/2026-GSTAT-DOR]

**BALASUBRAMANIAN KRISHNAMURTHY,**  
Joint Secretary

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<sup>1</sup> The numbers and figures “18/2024” shall be read as “02/2026” vide Corrigendum S.O. 2349(E) dated 08.05.2026 [F. No. A-50/2/2026-GSTAT-DOR], published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii).