

**[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)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 31/2024–Central Tax**

New Delhi, the 13th December, 2024.

S.O...(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 (12 of 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	M/s Sushil Kumar Munish Kumar & Co. (Prop. Gopal), GSTIN-24AQXPG1593M1Z6, A/501, Sun Square, Nr. Old Highcort Income Tax, Navrangpura, Ahmedabad, Gujarat, 380009; and others	15/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs	Additional Commissioner or Joint Commissioner, CGST and Central Excise, Chandigarh Commissionerate [holding the charge of adjudication of DGGI cases].
2	M/s Aggarwal Enterprises (Prop. Monika Garg), GSTIN - 06AEOPG1782K1Z7, SH No. SCF 9b, Anaj Mandi, Sirsa, Sirsa, Haryana, 125055; and others	16/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs	
3	M/s Ahuja Cotspin Pvt. Ltd., GSTIN - 03AAJCA0093R1ZF, Ground Floor, Shop No. 3, B-Vi-I, 1/A, Block-6, Ghati Balmiki, State Bank Of India, Madhopuri, Ludhiana-141008, Punjab; and others	17/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs	
4	M/s BST Textile Mills Pvt. Ltd, GSTIN - 05AACCB7130P1ZL, Plot No. 9, Sector No. 9, Iie Pantnagar, Sidcul, Rudrapur, Udham Singh Nagar, Uttarakhand, 263153; and others	18/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs	

5	M/S Rana Polycot Ltd., GSTIN - 03AAACR7623M1ZB, Ambala-Chandigarh Road, Village Alamgir, Sas Nagar, Punjab, 140507; and others	19/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs
6	M/s. Garg Acrylics Limited, GSTIN - 03AAACG3332N1ZU, 1230/1, Kanganwal Road, V.P.O. Jugiana, Ludhiana, Punjab, 141120; and others	20/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs
7	M/s. S. T. Cottex Exports Pvt. Ltd., GSTIN - 03AAECS5993F1Z8, B-Xxx891, Sherpur Road, Behind Petrol Pump, Ludhiana, Punjab, 141009; and others	21/2024-DGGI Hqrs. Dated 04.08.2024 by Joint Director, DGGI, Hqrs
8	DURGA COTTON FACTORY, GSTIN - 03AMWPG6219P1ZG, Near Roshan Cotspin, Mandi Killianwali, Sri Muktsar Sahib, Punjab-151211; and others	15/2024-25 dated 09.07.2024 by Additional Director DGGI Ludhiana Zonal Unit
9	GOPIMAL KAUR SAIN INDUSTRIES (P) LTD, GSTIN - 03AAFCG1369Q1ZA, Plot No 15-15A, Mahavir Jain Colony, Sunder Nagar, Ludhiana, Punjab, 141001; and others	17/2024-25 dated 15.07.2024 by Deputy Director DGGI Ludhiana Zonal Unit
10	Nahar Spinning Mills Limited, GSTIN - 03AAACN5710D1Z6, 371 to 373, 375 to 378, 381, 425, 427, RK Road, Industrial Area A, Ludhiana, Punjab, 141003. ; and others	19/2024-25 dated 19.07.2024 by Additional Director DGGI Ludhiana Zonal Unit
11	Nahar Industrial Enterprises Limited, GSTIN - 03AACCN3563A2Z2, B3-8, A-4, Focal Point, Phase-IV, Ludhiana, Punjab, 141010; and others	23/2024-25 (GST) dated 23.07.2024 by Additional Director DGGI Ludhiana Zonal Unit
12	M/s Sharmanji Yarns Pvt Ltd, GSTIN - 03AAHCS6629R1ZP, Village Lakhawal, Lakhawal Road, Kohara, Ludhiana, Punjab, 141112; and others	117-155/2024-GST, dated 09-07-2024 by Additional Director DGGI Chandigarh Zonal Unit

[F. No- CBIC-20010/27/2024-GST]

(Raushan Kumar),
Under Secretary.