

[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. 40/2023-Central Tax

New Delhi, the 17<sup>th</sup> August, 2023

S.O.....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 Board, hereby appoint officers mentioned in column (5) of the Table below to act as the Authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticee mentioned in column (2) of the said Table for the purpose of adjudication of notice mentioned in column (3) of the said Table, namely:-

Table

S. No.	Name of Noticee and Address	Notice Number and Date	Name of Adjudicating Authority	Name of the Authority
(1)	(2)	(3)	(4)	(5)
1.	M/s United Spirits Ltd. (USL), 26 <sup>th</sup> floor, A Wing, Marathon Futorex, N.M. Joshi Marg, Lower Parel, Mumbai, Maharashtra-400013.	37/ADC/CGST / MC/ Audit-II / 2022 dated 24.08.2022 issued vide F.No.CGST-A2/MUM/F-22/GST/United Spirits/5307/5668/2021/5962.	Joint or Additional Commissioner, CGST and Central Excise, Mumbai Central Commissionerate.	Joint or Additional Commissioner of Central Tax, Kolkata North Central Excise and GST Commissionerate.

[F.No. CBIC-20016/16/2023-GST]

(Raghavendra Pal Singh)  
Director