

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi: 07.05.2026

Notification No. 02/2026 - Central Tax

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, Jt. Secy.