

**[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. 18/2024 – Central Tax**

**New Delhi, dated the 30<sup>th</sup> September, 2024**

**S.O.....(E).**- In exercise of the powers conferred by sub-section (2) of section 171 read with sub-section (1) and second proviso to sub-section (5) of section 109 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 Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under sub-section (3) of section 109 of the said Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2024.

[No. CBIC-20016/25/2024-GST]

(Raghavendra Pal Singh)  
Director.