

F. No. CBIC-110266/1/2026-CX-VIII
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Order No. 02/2026-HSNS Cess

New Delhi, 29th January, 2026

In exercise of the powers conferred by clause (l) of section 2 of the Health Security *se* National Security Cess Act, 2025 (hereinafter referred to as the "HSNS Cess Act") read with rule 3 of the Health Security *se* National Security Cess Rules, 2026 (hereinafter referred to as the "HSNS Cess Rules"), the Central Board of Indirect Taxes and Customs hereby assigns the officers mentioned in column (2) of the Table-I below, the functions as the proper officers in relation to the various sections of the HSNS Cess Act or the HSNS Cess Rules given in the corresponding entry in column (3) of the said Table, namely:-

TABLE-I

Sl. No.	Designation of the Officer	Functions under Section of the HSNS Cess Act or the HSNS Cess Rules
(1)	(2)	(3)
1.	Principal Commissioner / Commissioner of HSNS Cess	i. Sub-section (1) of Section 12 ii. Sub-section (8) of Section 16 iii. Sub-section (7) of Section 19 iv. Section 21 v. Sub-sections (1) and (5) of Section 23 vi. Sub-section (10) of Section 24 vii. Sub-section (1) of Section 26 viii. Sub-section (1) of Section 28

Sl. No.	Designation of the Officer	Functions under Section of the HSNS Cess Act or the HSNS Cess Rules
(1)	(2)	(3)
		ix. Sub-section (2) of Section 29 x. Sub-section (1) of Section 30 xi. Rule 20
2.	Commissioner (Appeals)	i. Sub-section (1) of Section 29
3.	Additional or Joint Commissioner of HSNS Cess	i. Sub-section (1) of Section 14 ii. Sub-sections (1), (3), (4), (7), (9), (10) and (11) of Section 16 iii. Sub-sections (1) and (3) of Section 18 iv. Sub-sections (1), (2), (3), (7) and (12) of Section 24 v. Sub-rule (2) of Rule 21
4.	Deputy or Assistant Commissioner of HSNS Cess	i. Sub-sections (4) and (5) of Section 9 ii. Sub-sections (2), (3) and (4) of Section 11 iii. Sub-sections (6), (7), (8) and (9) of Section 12 iv. Sub-section (2) of Section 14 v. Sub-sections (1), (3), (4), (7), (9), (10) and (11) of Section 16 vi. Sub-sections (1) and (3) of Section 18

Sl. No.	Designation of the Officer	Functions under Section of the HSNS Cess Act or the HSNS Cess Rules
(1)	(2)	(3)
		vii. Sub-section (11) of Section 24 viii. Sub-sections (7) and (8) of Section 25 ix. Clause (b) of Sub-section (3) of Section 26 x. Rule 10 xi. Rule 11 xii. Sub-rule (2) of Rule 12 xiii. Sub-rules (2) and (3) of Rule 15 xiv. Rule 18 xv. Sub-rule (2) of Rule 22 xvi. Rule 32 xvii. Rule 33
5.	Superintendent of HSNS Cess	i. Sub-sections (1), (2), (3) and (5) of Section 8 ii. Sub-sections (4) and (5) of Section 10 iii. Sub-section (1) of Section 11 iv. Section 13 v. Sub-section (14) of Section 24 vi. Sub-sections (1), (3), (4), (7), (9), (10) and (11) of Section 16

Sl. No.	Designation of the Officer	Functions under Section of the HSNS Cess Act or the HSNS Cess Rules
(1)	(2)	(3)
		vii. Sub-sections (1) and (3) of Section 18 viii. Rule 5 ix. Rule 6 x. Rule 7 xi. Rule 8 xii. Sub-rule (3) of Rule 14 xiii. Sub-rule (1) of Rule 15 xiv. Rule 17 xv. Rule 34

2. Further, the Board hereby assigns the officers mentioned in Column (2) of Table II, the functions as the proper officers in relation to the issuance of show cause notices and passing of orders under sections 16 and 18 of the HSNS Cess Act, up to the monetary limits as mentioned in Column (3) of the said Table, namely:-

Table II

Sl. No.	Designation of the Officer	Monetary limit of the amount of Cess not paid or short paid, or erroneously refunded, or penalty payable
(1)	(2)	(3)
1.	Superintendent of HSNS Cess	Not exceeding Rupees 20 Lakh

Sl. No.	Designation of the Officer	Monetary limit of the amount of Cess not paid or short paid, or erroneously refunded, or penalty payable
(1)	(2)	(3)
2.	Deputy or Assistant Commissioner of HSNS Cess	Above Rupees 20 Lakh but not exceeding Rupees 2 Crores
3.	Additional or Joint Commissioner of HSNS Cess	Above Rupees 2 Crores (Without Limit)

3. The officers of the Directorate General of Goods and Services Tax Intelligence and Audit Commissionerates shall exercise the power to issue show cause notices. Such notices shall be adjudicated by the officers of the jurisdictional executive Commissionerate as per the prescribed monetary limits.

4. This Order shall come into effect from the 1st day of February, 2026.

Himani
29/1/26
(Himani Bhayana)
Commissioner (CX)