

# THE ASSAM GAZETTE

### অসাধাৰণ

## EXTRAORDINARY প্ৰাপ্ত কৰ্ত্ত্বৰ দ্বাৰা প্ৰকাশিত PUBLISHED BY THE AUTHORITY

নং 641 দিশপুৰ, বৃহস্পতিবাৰ, 22 ছেপ্টেম্বৰ, 2022, 31 ভাদ, 1944 (শক) No. 641 Dispur, Thursday, 22nd September, 2022, 31st Bhadra, 1944 (S. E.)

### GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX CUM COMMISSIONER OF TAXES, ASSAM

#### <u>ORDER</u>

The 13th September, 2022

No. CT/GST-12/2017/133.- In exercise of the powers conferred by sub-section (2) of section 4 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXVIII of 2017), and in supersession of the earlier order No. CT/GST-10/2017/176 dtd 29<sup>th</sup> June, 2017, the Principal Commissioner of State Tax, Assam hereby orders that the following classes of officers shall exercise the powers conferred upon them in their territorial jurisdiction specified in column (4) of the Table given below:

| SI.<br>No. | Officers  | Headquarter | Area in which power are to be<br>exercised                                       |
|------------|---|-------------|--|
| 1          | 2   | 3           | 4  |
| 1          | Additional Commissioners of State Tax, Assam  | Guwahati    | State of Assam   |
| 2          | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax posted or attached in the<br>Office of the Principal<br>Commissioner of State Tax | Guwahati    | State of Assam   |
| 3          | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Zone-A  | Guwahati    | The areas under the Unit Offices of<br>Guwahati Unit-A, Mangaldoi and<br>Tangla. |

**TABLE** 

| 4  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Zone-B | Guwahati  | The areas under the Unit Offices of<br>Guwahati Unit-B, Nalbari, Barpeta &<br>Barpeta Road.                  |
|----|--|-----------|--|
| 5  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Zone-C | Guwahati  | The areas under the Unit Offices of Guwahati Unit-C & Unit-D.  |
| 6  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Dhubri Zone     | Dhubri    | The areas under the Unit Offices of<br>Dhubri, Goalpara, Kokrajhar, and<br>Bongaigaon.                       |
| 7  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Tezpur Zone     | Tezpur    | The areas under the Unit Offices of<br>Tezpur, Dhekiajuli, Biswanath Chariali,<br>North Lakhimpur & Dhemaji. |
| 8  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Nagaon Zone     | Nagaon    | The areas under the Unit Offices of Nagaon, Diphu, Hojai & Morigaon.   |
| 9  | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Jorhat Zone     | Jorhat    | The areas under the Unit Offices of Jorhat & Golaghat.   |
| 10 | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Sivasagar Zone  | Sivasagar | The areas under the Unit Offices of Sivasagar & Dibrugarh.   |
| 11 | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Tinsukia Zone   | Tinsukia  | The areas under the Unit Offices of<br>Tinsukia, Digboi, DoomDooma &<br>Naharkatia                           |
| 12 | Joint Commissioner of State<br>Tax, Deputy Commissioner<br>of State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Silchar Zone    | Silchar   | The areas under the Unit Offices of<br>Silchar, Karimganj, Haflong &<br>Hailakandi.                          |

| 13 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax , Guwahati Unit-A | Guwahati | The whole area covered by Kamrup<br>(Metropolitan) District (excluding the<br>areas covered by Mayong Mouza):<br>(i) In the North - The river<br>Brahmaputra.<br>(ii) In the South - The railway line from<br>the Panbazar Overbridge upto the<br>boundary of Morigaon District<br>(iii) In the East - The river Kalang and<br>the boundary of Morigaon District.<br>(iv) In the West - The line defined by<br>the road commencing from the junction<br>of Satya Narayan Road and Mahatma<br>Gandhi Road in Fancy Bazar and<br>continuing upto the railway line under<br>the Panbazar Overbridge along the<br>following routes :<br>(a) Satyanarayan Road and from the<br>Section of Satyanarayan Road and<br>Mahatma Gandhi road upto the junction<br>of Satyanarayan Road and Hem Barua<br>Road<br>(b) Hem Barua Road from the junction<br>of Satyanarayan Road and Hem Barua<br>Road upto the junction of Hem Barua<br>Road and<br>(c) Sir Sadulla Road from the junction<br>of Hem Barua Road and Sir Sadulla<br>Road and Guwahati Shillong Road and<br>thereafter along the Guwahati Shillong<br>Road upto the railway line under<br>Panbazar Overbridge. |
|----|---|----------|--|
| 14 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Unit-B  | Guwahati | All areas under Kamrup and Kamrup<br>(Metropolitan) District other than areas<br>falling under Guwahati Unit-A,<br>Guwahati Unit C and Guwahati Unit-D.  |
| 15 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Unit-C  |          | To the North -Railway line starting<br>from Bharalu Bridge upto the Border of<br>Morigaon District<br>To the South from the middle point of<br>G.S. Road starting at Assam Meghalaya<br>Border at Burnihat then along the<br>middle point of G.S. Road up to the<br>Bharalu Railway Bridge where the<br>northern boundary of the Unit begins.<br>To the East : boundary of Morigaon<br>District<br>To the West : The line defined by R.K.<br>Choudhury Road from Bharalu Railway<br>Bridge along Fatasil Ambari Road up to<br>Lakhara Chariali.  |

|    |  |              | 6  |
|----|--|--------------|--|
| 16 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Guwahati Unit-D   | Guwahati     | North :- Southern boundary of Unit-C.<br>South : From the middle point of G.S.<br>Road in front of G.M.C. Check-gate,<br>Khanapara along with the Southern<br>boundary of Kamrup (Metropolitan)<br>District upto Lakhara Chariali point.<br>East : Meghalaya Border.<br>West : From Railway Bridge at<br>Bharalumukh through the R.K.<br>Choudhury Road upto Lakhara Chariali<br>point and any other area of the existing<br>'C' Unit not specifically included in any<br>of the Unit-'C' and 'D'. |
| 17 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Barpeta Road Unit | Barpeta Road | The areas covered by Sorbhog and<br>Barpeta Road Police stations under<br>Barpeta District.  |
| 18 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Bongaigaon Unit   | Bongaigaon   | The whole area covered by Bongaigaon<br>District and Chirang District except<br>areas under the Basugaon and Sidli<br>Police Stations of Chirang District.   |
| 19 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Dhubri Unit       | Dhubri       | The whole area covered by Dhubri<br>District and South Salmara District.   |
| 20 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Tezpur Unit       | Tezpur       | The areas covered by Tezpur Sub-<br>Division of Sonitpur District other than<br>areas falling under Dhekiajuli unit.   |
| 21 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Nagaon Unit       | Nagaon       | The areas covered by Kaliabar Sub-<br>Division & Nagaon Sub Division of<br>Nagaon District.  |
| 22 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Golaghat Unit     | Golaghat     | . The whole area covered by Golaghat<br>District.  |
| 23 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Jorhat Unit       | Jorhat       | The whole area covered by Jorhat<br>District and Majuli District.  |

|    | Deputy Commissioner of  |                       |   |
|----|---|-----------------------|---|
| 24 | State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Sivasagar Unit                           | Sivasagar             | The whole area covered by Sivasagar<br>District and Charaideo District.   |
| 25 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Dibrugarh Unit | Dibrugarh             | The whole area covered by Dibrugarh<br>District other than areas falling under<br>Naharkatia Unit.  |
| 26 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Tinsukia Unit  | Tinsukia              | The whole area covered by Tinsukia<br>District other than areas falling under<br>Digboi Unit and DoomDooma Unit.                          |
| 27 | Deputy Commissioner of<br>State Tax, Assistant<br>Commissioner of State Tax<br>and Superintendent of State<br>Tax, Silchar Unit   | Silchar               | The whole area covered by Cachar District.  |
| 28 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Nalbari Unit   | Nalbari               | The whole area covered by Nalbari<br>District, Baksa District and Tamulpur<br>District.   |
| 29 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Barpeta Unit   | Barpeta               | The whole area covered by Baksa<br>District, Bajali District and Barpeta<br>District other than areas falling under<br>Barpeta Road Unit. |
| 30 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Kokrajhar Unit   | Kokrajhar             | The whole area covered by Kokrajhar<br>District and areas under the Basugaon<br>and Sidli Police Stations of Chirang<br>District.         |
| 31 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Goalpara Unit  | Goalpara              | The whole area covered by Goalpara,<br>District.  |
| 32 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Mangaldoi Unit   | Mangaldoi             | The whole area covered by Darrang<br>District and areas under Kalaigaon and<br>Mazbat Police Stations of Udalguri<br>District.            |
| 33 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Tangla Unit  | Tangla                | The whole area covered by Udalguri<br>District except areas under Kalaigaon<br>and Mazbat Police Stations of Udalguri<br>District.        |
| 34 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Dhekiajuli Unit  | Dhekiajuli            | The areas covered by Dhekiajuli Police<br>stations including the area covered by<br>Missamari and Singri Police outpost.                  |
| 35 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Biswanath<br>Chariali Unit                             | Biswanath<br>Chariali | The areas covered by Biswanath District.  |

| 36 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, North<br>Lakhimpur Unit | North<br>Lakhimpur | The whole area covered by Lakhimpur District.  |
|----|--|--------------------|--|
| 37 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Dhemaji Unit            | Dhemaji            | The whole area covered by Dhemaji District.  |
| 38 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Morigaon Unit           | Morigaon           | The whole area covered by Morigaon District.   |
| 39 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Hojai Unit              | Hojai              | The whole area covered by Hojai District.  |
| 40 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Naharkatia Unit         | Naharkatia         | The areas covered by Jaipur, Namrup,<br>Naharkatia, Duliajan, Tinkhang and<br>Tengakhat Police stations under<br>Dibrugarh District. |
| 41 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Digboi Unit             | Digboi             | The whole area covered by Margherita<br>Sub-Division of Tinsukia District.   |
| 42 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, DoomDooma<br>Unit       | DoomDooma          | The areas covered by DoomDooma,<br>Sadiya, Kakapathar and Saikhowa<br>Police stations under Tinsukia District.                       |
| 43 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Haflong Unit            | Haflong            | The whole area covered by Dima Hasao District.   |
| 44 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Karimganj Unit          | Karimganj          | The whole area covered by Karimganj District.  |
| 45 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Hailakandi Unit         | Hailakandi         | The whole area covered by Hailakandi District.   |
| 46 | Assistant Commissioner of<br>State Tax and Superintendent<br>of State Tax, Diphu Unit              | Diphu              | The whole area covered by Karbi<br>Anglong District and West-Karbi<br>Anglong District.  |

This order shall come into force immediately.

RAKESH AGARWALA, Principal Commissioner of State Tax, Assam, Dispur, Guwahati.