

GOVERNMENT OF ASSAM
ORDERS BY THE COMMISSIONER OF STATE TAX
KAR BHAWAN, DISPUR, GUWAHATI-6

ORDER

Dated Dispur, the 29th June, 2017.

No. CT/GST-10/2017/176.- 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), the 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:—

TABLE

Sl. No.	Officers	Headquarters	Areas in which power are to be exercised
(1)	(2)	(3)	(4)
1.	Joint Commissioners of State tax, Assam	Guwahati	State of Assam
2.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Zone-A	Guwahati	The areas under the Unit Offices of Guwahati Unit-A, Mangaldoi, Tangla and Jalukbari.
3.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Zone-B	Guwahati	The areas under the Unit Offices of Guwahati Unit-B, Nalbari, Barpeta & Barpeta Road.
4.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Zone-C	Guwahati	The areas under the Unit Offices of Guwahati Unit-C & Unit-D.
5.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Dhubri Zone	Dhubri	The areas under the Unit Offices of Dhubri, Goalpara, Kokrajhar, Bongaigaon and Kabaitary.
6.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Tezpur Zone	Tezpur	The areas under the Unit Offices of Tezpur, Dhekiajuli, Biswanath Chariali, North Lakhimpur & Dhemaji.
7.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of	Nagaon	The areas under the Unit Offices of Nagaon, Diphu, Hojai & Morigaon.

	State tax and Inspectors of State tax, Nagaon Zone		
8.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Jorhat Zone	Jorhat	The areas under the Unit Offices of Jorhat & Golaghat.
9.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Sivasagar Zone	Sivasagar	The areas under the Unit Offices of Sivasagar & Dibrugarh.
10.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Tinsukia Zone	Tinsukia	The areas under the Unit Offices of Tinsukia, Digboi, Doom Dooma & Naharkatia
11.	Deputy Commissioner of State tax, Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Silchar Zone	Silchar	The areas under the Unit Offices of Silchar, Karimganj, Haflong & Hailakandi.
12.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Unit-A	Guwahati	<p>The whole area covered by Kamrup (Metropolitan) District (excluding the areas covered by Mayong Mouza):</p> <p>(i) In the North - The river Brahmaputra.</p> <p>(ii) In the South - The railway line from the Panbazar Overbridge upto the boundary of Morigaon District</p> <p>(iii) In the East - The river Kalang and the boundary of Morigaon District.</p> <p>(iv) In the West - The line defined by the road commencing from the junction of Satyanarayan Road and Mahatma Gandhi Road in Fancy Bazar and continuing upto the railway line under the Panbazar Overbridge along the following routes :</p> <p>(a) Satyanarayan Road and from the junction of Satyanarayan Road and Mahatma Gandhi road upto the junction of Satyanarayan Road and Hem Barua Road.</p>

			(b) Hem Barua Road from the junction of Satyanarayan Road and Hem Barua Road upto the junction of Hem Barua Road and - (c) Sir Sadulla Road from the junction of Hem Barua Road and Sir Sadulla Road upto the Junction of Sir Sadulla Road and Guwahati Shillong Road and thereafter along the Guwahati Shillong Road upto the railway line under Panbazar Overbridge.
13.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Unit-B	Guwahati	All areas under Kamrup and Kamrup (Metropolitan) District other than areas falling under Guwahati Unit-A, Guwahati Unit-C and Guwahati Unit-D.
14.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Unit-C	Guwahati	To the North - Railway line starting from Bharalu Bridge upto the Border of Morigaon District To the South from the middle point of G.S. Road starting at Assam Meghalaya Border at Burnihat then along the middle point of G.S. Road up to the Bharalu Railway Bridge where the northern boundary of the Unit begins. To the East : boundary of Morigaon District To the West : The line defined by R.K. Choudhury Road from Bharalu Railway Bridge along Fatasil Ambari Road up to Lakhara Chariali.
15.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Guwahati Unit-D	Guwahati	North :- Southern boundary of Unit-C. South : From the middle point of G.S. Road in front of G.M.C. Check-gate, Khanapara along with the Southern boundary of Kamrup (Metropolitan) District upto Lakhara Chariali point. East : Meghalaya Border. West : From Railway Bridge at Bharalumukh through the R.K. Choudhury Road upto Lakhara Chariali point and any other area

			of the existing 'C' Unit not specifically included in any of the Unit-'C' and 'D'.
16.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Barpeta Road Unit	Barpeta Road	The areas covered by Sorbhog and Barpeta Road Police stations under Barpeta District.
17.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Bongaigaon Unit	Bongaigaon	The whole area covered by Bongaigaon District and Chirang District except areas under the Basugaon and Sidli Police Stations of Chirang District.
18.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Dhubri Unit	Dhubri	The whole area covered by Dhubri District and South Salmara District.
19.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Tezpur Unit	Tezpur	The areas covered by Tezpur Sub Division of Sonitpur District other than areas falling under Dhekiajuli unit.
20.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Nagaon Unit	Nagaon	The areas covered by Kaliabar Sub- Division & Nagaon Sub-Division of Nagaon District.
21.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Golaghat Unit	Golaghat	The whole area covered by Golaghat District.
22.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Jorhat Unit	Jorhat	The whole area covered by Jorhat District and Majuli District.
23.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Sivasagar Unit	Sivasagar	The whole area covered by Sivasagar District and Charaideo District.
24.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Dibrugarh Unit	Dibrugarh	The whole area covered by Dibrugarh District other than areas falling under Naharkatia Unit.
25.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Tinsukia Unit	Tinsukia	The whole area covered by Tinsukia District other than areas falling under Digboi Unit and Doom-Dooma Unit.
26.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Silchar Unit	Silchar	The whole area covered by Cachar District.

27.	Superintendents of State tax and Inspectors of State tax, Nalbari Unit	Nalbari	The whole area covered by Nalbari District and Baksa District.
28.	Superintendents of State tax and Inspectors of State tax, Barpeta Unit	Barpeta	The whole area covered by Barpeta District other than areas falling under Barpeta Road Unit.
29.	Superintendents of State tax and Inspectors of State tax, Kokrajhar Unit	Kokrajhar	The whole area covered by Kokrajhar District and areas under the Basugaon and Sidli Police Stations of Chirang District.
30.	Superintendents of State tax and Inspectors of State tax, Goalpara Unit	Goalpara	The whole area covered by Goalpara, District.
31.	Superintendents of State tax and Inspectors of State tax, Mangaldoi Unit	Mangaldoi	The whole area covered by Darrang District and areas under Kalaigaon and Mazbat Police Stations of Udalguri District.
32.	Superintendents of State tax and Inspectors of State tax, Tangla Unit	Tangla	The whole area covered by Udalguri District except areas under Kalaigaon and Mazbat Police Stations of Udalguri District.
33.	Superintendents of State tax and Inspectors of State tax, Dhekiajuli Unit	Dhekiajuli	The areas covered by Dhekiajuli Police stations including the area covered by Missamari and Singri Police outpost.
34.	Superintendents of State tax and Inspectors of State tax, Biswanath Chariali Unit	Biswanath Chariali	The areas covered by Biswanath District.
35.	Superintendents of State tax and Inspectors of State tax, North Lakhimpur Unit	North Lakhimpur	The whole area covered by Lakhimpur District.
36.	Superintendents of State tax and Inspectors of State tax, Dhemaji Unit	Dhemaji	The whole area covered by Dhemaji District.
37.	Superintendents of State tax and Inspectors of State tax, Morigaon Unit	Morigaon	The whole area covered by Morigaon District.
38.	Superintendents of State tax and Inspectors of State tax, Hojai Unit	Hojai	The areas covered by Hojai District.
39.	Superintendents of State tax and Inspectors of State tax, Naharkatia Unit	Naharkatia	The areas covered by Jaipur, Namrup, Naharkatia, Duliajan, Tinkhang and Tengakhat Police stations under Dibrugarh District.
40.	Superintendents of State tax and Inspectors of State tax, Digboi Unit	Digboi	The whole area covered by Margherita Sub Division of Tinsukia District.

41.	Superintendents of State tax and Inspectors of State tax, Doom-Dooma Unit	Doom-Dooma	The areas covered by Doom Dooma, Sadiya, Kakapathar and Saikhowa Police stations under Tinsukia District.
42.	Superintendents of State tax and Inspectors of State tax, Haflong Unit	Haflong	The whole area covered by North Cachar Hills District.
43.	Superintendents of State tax and Inspectors of State tax, Karimganj Unit	Karimganj	The whole area covered by Karimganj District.
44.	Superintendents of State tax and Inspectors of State tax, Hailakandi Unit	Hailakandi	The whole area covered by Hailakandi District.
45.	Superintendents of State tax and Inspectors of State tax, Diphu Unit	Diphu	The whole area covered by Karbi Anglong District and West-Karbi Anglong District.
46.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Jalukbari	Jalukbari, Guwahati	(i). Dealers dealing in coal under Guwahati Sub-Division of Kamrup District. (ii). Dealers dealing in coal having no place of business in Assam.
47.	Assistant Commissioner of State tax, Superintendents of State tax and Inspectors of State tax, Kabaitary	Kabaitary	(i). Dealers dealing in coal under Bongaigaon District. (ii). Dealers dealing in coal having no place of business in Assam.

This order shall come into force on the first day of July, 2017.

(Anurag Goel)

Commissioner of State Tax, Assam
Dispur, Guwahati-6

Memo No. No. CT/GST-10/2017/176-A

Dated Dispur, the 29th June, 2007.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Additional Commissioner of Taxes, Assam (All) / Joint Commissioner of Taxes, Assam (All) for information.
- 4) The Deputy Commissioner of Taxes (All) for information and necessary action.
- 5) The Assistant Commissioner of Taxes (All) / Superintendent of Taxes (All) / Inspector of Taxes (All) for information and necessary action.

Commissioner of State tax, Assam
Dispur, Guwahati