



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 14 Dispur, Tuesday, 5th January, 2021, 15th Pausa, 1942 (S. E.)

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

NOTIFICATION

ORDER No. 2/2021-GST

The 2nd January, 2021

No. CT/GST-12/2017/118 : In pursuant to Government Notification No. FTX.79/2017/74 dated 18th December-2020 on re-designation of cadres and in exercise of the power conferred under sub-section (3) of section 5 of Assam Goods and Services Tax Act 2017 (Assam Act No. XXVIII of 2017) (hereinafter referred to as the “said Act”), read with clause (8) of section 2 of the said Act and the rules made thereunder, the Officers specified in column (3) of the Table below, are authorised to act as “Appellate Authorities” as referred to in section 107 of the said Act, in respect of orders or decisions passed under the said Act by the Adjudicating Authorities mentioned in column (2) of the said Table, within their respective jurisdictions under column (5).

TABLE

Sl. No	Adjudicating Authority/Authorities passing order or decision under the Act	Appellate Authority before whom appeal shall lie	Head Quarters	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Joint Commissioner of State tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Joint Commissioner of State tax (Appeals), Guwahati	Guwahati	The area under the control of Joint Commissioner of State tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone
	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Joint Commissioner of State tax, Nagaon Zone and Tezpur Zone	Joint Commissioner of State tax (Appeals), Nagaon	Nagaon	The area under the control of Joint Commissioner of State tax, Nagaon Zone and Tezpur Zone.

	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Joint Commissioner of State tax, Jorhat Zone and Sivasagar Zone (only Sivasagar Unit)	Joint Commissioner of State tax (Appeals), Jorhat	Jorhat	The area under the control of Joint Commissioner of State tax, Jorhat Zone and Sivasagar Zone (only Sivasagar Unit)
	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Joint Commissioner of State tax Tinsukia Zone and , Sivasagar Zone (only Dibrugarh unit)	Joint Commissioner of State tax (Appeals), Tinsukia	Tinsukia	The area under the control of Joint Commissioner of State tax, Tinsukia Zone and Sivasagar Zone (only Dibrugarh unit)
	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Joint Commissioner of State tax, Silchar Zone	Joint Commissioner of State tax (Appeals), Silchar	Silchar	The area under the control of Joint Commissioner of State tax, Silchar Zone
	Orders or decisions passed by the Deputy Commissioner of State tax or Assistant Commissioner of State tax, under the control of Principal Commissioner of State tax at Apex Office	Joint Commissioner of State tax (Appeals), Guwahati	Guwahati	All Assam
2	Orders or decisions passed by the Joint Commissioners of State tax	Special Commissioner of State tax, Assam / Additional Commissioner of State tax, Assam	Guwahati	All Assam
3	Orders or decisions passed by the Additional Commissioners of State tax	Principal Commissioner of State tax, Assam / Special Commissioner of State tax, Assam	Guwahati	All Assam

This Order supersedes this office Order No. 10/2019-GST (CT/GST-12/2017/96) dated 30th March, 2019 and shall be deemed to have come into force with effect from 18th of December, 2020.

ANURAG GOEL,
Principal Commissioner of State Tax, Assam
Dispur, Guwahati.