



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 163 Dispur, Saturday, 30th March, 2019, 9th Chaitra, 1941 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE COMMISSIONER OF STATE TAX :: ASSAM :: KAR BHAWAN

NOTIFICATION

Appellate Authorities

ORDER No. 10/2019-GST

The 30th March, 2019

No. CT/GST-12/2017/96- In exercise of the power conferred under sub-section (3) of section 5 of Assam Goods and Services Tax Act, (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 Assistant Commissioner of State tax or Superintendent of State tax, under the control of Deputy Commissioner of State tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Deputy Commissioner of State tax (Appeals), Guwahati	Guwahati	The area under the control of Deputy Commissioner of State tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone
	Orders or decisions passed by the Assistant Commissioner of State tax or Superintendent of State tax, under the control of Deputy Commissioner of State tax, Nagaon Zone and Tezpur Zone	Deputy Commissioner of State tax (Appeals), Nagaon	Nagaon	The area under the control of Deputy Commissioner of State tax, Nagaon Zone and Tezpur Zone.

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

This Order shall be deemed to have come into force with effect from 1st July, 2017.

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