Order No. 02/2018

Dated Guwahati the 27th March, 2018

No.CT/GST-21/2018/35.— In continuation of Order no. 01/2018 dtd. 23/02/2018 and in accordance with the guidelines issued by the GST Council Secretariat vide circular no. 1/2017 issued vide F.No.166/Cross empowerment/GSTC/2017 dated 20/09/2017 with respect to the distribution of taxpayers base between the Central Government and the States Governments to ensure single interface under GST, the State Level Committee comprising Shri Viney Kr. Paul, Commissioner, Central GST, Guwahati, Assam and Shri Anurag Goel, Commissioner of State Tax. Assam has hereby decided to assign the taxpayers registered in the State of Assam in the following manner:

2. With respect to remaining Taxpayers whose turnover is above 1.5 Crores the following tables gives the summary.

Total Taxpayer		Central Tax Office		State Tax Office	
No. of Taxpayers	1,658	847	As per Annexure-A	811	As per Annexure-B

3. With respect to Taxpayers whose turnover is below 1.5 Crores the following tables gives the summary.

Total Taxpayer		Central Tax Office		State Tax Office	
No. of Taxpayers	78,020	7.812	As per Annexure-C	70,208	As per Annexure-D

4. The final position of distribution of Taxpayers based on Order No.01/2018 dtd. 23/02/2018 and Order no. 2/2018 dtd. 27/03/2018 are as below:

(A). For Taxpayers whose turnover is above 1.5 Crores:

Total Taxpayer		Central Tax Office	State Tax Office
Order No. 1/2018 dtd. 23/02/2018	8.587	4,279	4,308
Order No. 2/2018 dtd. 27/03/2018	1,658	847	811
Total	10,245	5,126	5,119

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(B). For Taxpayers whose turnover is below 1.5 Crores:

Total Tax	payer	Central Tax Office	State Tax Office
Order No. 2/2018 dated 27/03/2018	78.020	7.812	70,208
Total	78,020	7,812	70,208

(C). For Total Taxpayers (A+B):

Total Taxpayer		Central Tax Office	State Tax Office
Table (A)	10,245	5.126	5,119
Table (B)	78,020	7,812	70,208
Total	88,265	12,938	75.327

- 5. The above distribution of taxpayers is finalized to the extent of migrated taxpayers from Centre and States for both whose turnover is above 1.5 Crores and below.
- 6. The Trade and Industry Association/Chambers of Commerce are requested to bring the contents of this order to the notice of all their members.

Encl:

- (i). List of Central Taxpayers with turnover above Rs. 1.5 Crores as Annexure-A.
- (ii). List of State Taxpayers with turnover above Rs. 1.5 Crores as Annexure-B.
- (iii). List of Central Taxpayers with turnover below Rs. 1.5 Crores as Annexure-C.
- (iv). List of State Taxpayers with turnover below Rs. 1.5 Crores as Annexure-D.

Commissioner, Central GST Guwahati, Assam

Commissioner of State Tax, Assam

Guwahati, Assam