

ANNEXURE - X

NAME OF THE COMMISSIONERATE: SHILLONG (AUDIT)
COMMISSIONERATE

HEADQUARTERS: SHILLONG

JURISDICTION:

| Sl. No. | Commissioner of Central Tax (Audit) | Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax |
|---------|-------------------------------------|--|
| (1) | (2) | (3) |
| 1. | Shillong | Shillong, Guwahati, Dibrugarh, Itanagar, Dimapur, Imphal, Aizawl, Agartala |

NO. OF CIRCLES : 13 (THIRTEEN)

TABLE - I (Jurisdiction of Audit Circles)

| Sl. No. | Name of Audit Circles | Jurisdiction |
|---------|-----------------------|--|
| (1) | (2) | (3) |
| 1. | Guwahati-I | It covers the proposed jurisdiction of i) Range I-A & I-D of Guwahati -I Division ii) Range II-D of Guwahati -II Division iii) Bongaigaon Division of GST Tax payers Service Commissionerate of Guwahati. |
| 2. | Guwahati-II | It covers the proposed jurisdiction of i) Range I-B, I-C,I-F and Barpeta Range of Guwahati -I Division ii) Range II-A of Guwahati -II Division |
| 3. | Guwahati-III | It covers the proposed jurisdiction of i) Range I-E & Nalbari Range of Guwahati -I Division ii) Range II-B & II-C of Guwahati -II Division. |
| 4. | Dibrugarh-I | It covers the proposed jurisdiction of Tezpur Division and Dibrugarh Division of GST Taxpayers Service Commissionerate, Itanagar. |
| 5. | Dibrugarh-II | It covers the proposed jurisdiction of Jorhat Division and Tinsukia Division of GST Taxpayers Service Commissionerate, Itanagar. |
| 6. | Silchar | It covers the proposed jurisdiction of Silchar Division of GST Taxpayers Service Commissionerate, Guwahati. |

| Sl. No. | Name of Audit Circles | Jurisdiction |
|----------------|------------------------------|---|
| (1) | (2) | (3) |
| 7. | Nagaon | It covers the proposed jurisdiction of Range II-E, Jagiroad Range, Nagaon Range and Diphu Range of Guwahati-II Division of GST Taxpayers Service Commissionerate, Guwahati. |
| 8. | Itanagar | It covers the proposed jurisdiction of Itanagar Division of GST Taxpayers Service Commissionerate, Itanagar. |
| 9. | Shillong | Shillong Circle comprising the assesses falling within the jurisdiction of the GST Taxpayers Service Commissionerate of Shillong, in the state of Meghalaya. |
| 10. | Agartala | Agartala Circle comprising the assesses falling within the jurisdiction of the GST Taxpayers Service Commissionerate of Agartala, in the state of Tripura. |
| 11. | Imphal | Imphal Circle comprising the assesses falling within the jurisdiction of the GST Taxpayers Service Commissionerate of Imphal, in the state of Manipur. |
| 12. | Aizawl | Aizawl Circle comprising the assesses falling within the jurisdiction of the GST Taxpayers Service Commissionerate of Aizawl, in the state of Mizoram. |
| 13. | Dimapur | Dimapur Circle comprising the assesses falling within the jurisdiction of the GST Taxpayers Service Commissionerate of Dimapur, in the state of Nagaland. |