

## **GST - CENTRAL TAX NOTIFICATIONS**

-COPY OF-

### **NOTIFICATION**

**NO.2/2017-CENTRAL TAX**

**Dated 19<sup>th</sup> June, 2017**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF EXCISE AND CUSTOMS**

In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Excise and Customs hereby appoints-

- (a) Principal Chief Commissioners of Central Tax and Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax and Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax and Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax and Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax and Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax and Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax and Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax and Assistant Directors of Central Tax,
- (i) Commissioners of Central Tax (Audit),
- (j) Commissioners of Central Tax (Appeals),
- (k) Additional Commissioners of Central Tax (Appeals),

and the central tax officers sub-ordinate to them as central tax officers and vests them with all the powers under both the said Acts and the rules made thereunder with respect to the jurisdiction specified in the Tables given below.

2. The Principal Chief Commissioners of Central Tax or the Chief Commissioners of Central Tax, as the case may be, specified in column (2) of Table I, are hereby vested with the territorial jurisdiction over the-

- (a) Principal Commissioners of Central Tax and Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table;
- (b) Commissioners of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table;
- (c) Additional Commissioners of Central Tax (Appeals) specified in the corresponding entry in column (4) of the said Table; and
- (d) Commissioners of Central Tax (Audit) specified in the corresponding entry in column (5) of the said Table.

3. The Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in column (2) of Table II and the central tax officers sub-ordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.

4. The Commissioners of Central Tax (Appeals) and Additional Commissioners of Central Tax (Appeals) specified in column (2) of Table III and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

5. The Commissioners of Central Tax (Audit) specified in column (2) of Table IV and the central tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table.

**Table I**

**Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Principal Commissioners/Commissioners of Central Tax, Commissioners of Central Tax (Appeals), Additional Commissioner of Central Tax (Appeals) and Commissioners of Central Tax (Audit)**

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |  |
|---------|--|---|--|---|--|
| (1)     | (2)  | (3)   | (4)  | (5)   |  |
| 1       | Principal Chief Commissioner Ahmedabad                           | 1.3.1   | Commissioner Ahmedabad North   | 1. 4.1<br>Commissioner (Appeals) Ahmedabad and Additional Commissioner (Appeals) Ahmedabad                        | 1.5.1<br>Commissioner (Audit) Ahmedabad    |
|         |  | 1.3.2   | Principal Commissioner Ahmedabad South   |   |  |
|         |  | 1.3.3   | Commissioner Gandhinagar   |   |  |
|         |  | 1.3.4   | Commissioner Rajkot  | 1.4.2<br>Commissioner (Appeals) Rajkot and Additional Commissioner (Appeals) Rajkot                               | 1.5.2<br>Commissioner (Audit) Rajkot       |
|         |  | 1.3.5   | Commissioner Bhavnagar   |   |  |
|         |  | 1. 3.6  | Commissioner Kutch (Gandhidham)  |   |  |
| 2       | Principal Chief Commissioner Bengaluru                           | 2.3.1   | Principal Commissioner Bengaluru East  | 2.4.1<br>Commissioner (Appeals I) Bengaluru and Additional Commissioner (Appeals I) Bengaluru                     | 2.5.1<br>Commissioner (Audit I) Bengaluru  |
|         |  | 2.3.2   | Commissioner Bengaluru South   |   |  |
|         |  | 2.3.3   | Commissioner Bengaluru North   | 2.4.2<br>Commissioner (Appeals II) Bengaluru and Additional Commissioner (Appeals II) Bengaluru                   | 2.5.2<br>Commissioner (Audit II) Bengaluru |
|         |  | 2.3.4   | Commissioner Bengaluru North West  |   |  |
|         |  | 2.3.5   | Principal  |   |  |

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |
|---------|--|--|--|---|
| (1)     | (2)  | (3)  | (4)  | (5)   |
|         |  | Commissioner Bengaluru West  | Mysuru and Additional Commissioner (Appeals) Mysuru  | (Audit) Mysuru  |
|         |  | 2.3.6 Principal Commissioner Mysuru  |  |   |
|         |  | 2.3.7 Commissioner Belgavi   | 2.4.4 Commissioner (Appeals) Belgavi and Additional Commissioner (Appeals)   | 2.5.4 Commissioner (Audit) Belgavi  |
|         |  | 2.3.8 Commissioner Mangalore   |  |   |
| 3       | Chief Commissioner Bhopal  | 3.3.1 Principal Commissioner Bhopal  | 3.4.1 Commissioner (Appeals) Bhopal and Additional Commissioner (Appeals) Bhopal   | 3.5.1 Commissioner (Audit) Bhopal   |
|         |  | 3.3.2 Commissioner Jabalpur  |  |   |
|         |  | 3.3.3 Principal Commissioner Raipur  | 3.4.2 Commissioner (Appeals) Raipur and Additional Commissioner (Appeals) Raipur   | 3.5.2 Commissioner (Audit) Raipur   |
|         |  | 3.3.4 Commissioner Indore  | 3.4.3 Commissioner (Appeals) Indore and Additional Commissioner (Appeals) Indore   | 3.5.3 Commissioner (Audit) Indore   |
|         |  | 3.3.5 Commissioner Ujjain  |  |   |
| 4       | Chief Commissioner Bhubaneswar                                   | 4.3.1 Principal Commissioner Bhubaneswar   | 4.4.1 Commissioner (Appeals) Bhubaneswar and Additional Commissioner (Appeals) Bhubaneswar   | 4.5.1 Commissioner (Audit) Bhubaneswar  |
|         |  | 4.3.2 Commissioner Rourkela  |  |   |
| 5       | Chief Commissioner Chandigarh                                    | 5.3.1 Principal Commissioner Chandigarh  | 5.4.1 Commissioner (Appeals) Chandigarh and Additional Commissioner (Appeals) Chandigarh   | 5.5.1 Commissioner (Audit) Chandigarh   |
|         |  | 5.3.2 Commissioner Shimla  |  |   |
|         |  | 5.3.3 Commissioner Jammu   | 5.4.2 Commissioner (Appeals) Jammu and Additional Commissioner (Appeals) Jammu   | 5.5.2 Commissioner (Audit) Jammu  |
|         |  | 5.3.4 Principal Commissioner Ludhiana  | 5.4.3 Commissioner (Appeals) Ludhiana and Additional Commissioner (Appeals) Ludhiana   | 5.5.3 Commissioner (Audit) Ludhiana   |
|         |  | 5.3.5 Commissioner   |  |   |

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax |                                      | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) |   | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |                                 |
|---------|--|--|--------------------------------------|--|---|---|---------------------------------|
| (1)     | (2)  | (3)  |                                      | (4)  |   | (5)   |                                 |
|         |  |  | Jalandhar                            |  |   |   |                                 |
| 6       | Principal Chief Commissioner Chennai                             | 6.3.1  | Principal Commissioner Chennai North | 6.4.1  | Commissioner (Appeals I) Chennai and Additional Commissioner (Appeals I) Chennai  | 6.5.1   | Commissioner (Audit I) Chennai  |
|         |  | 6.3.2  | Commissioner Puducherry              |  |   |   |                                 |
|         |  | 6.3.3  | Commissioner Chennai South           | 6.4.2  | Commissioner (Appeals II) Chennai and Additional Commissioner (Appeals II) Chennai  | 6.5.2   | Commissioner (Audit II) Chennai |
|         |  | 6.3.4  | Commissioner Chennai Outer           |  |   |   |                                 |
|         |  | 6.3.5  | Principal Commissioner Coimbatore    | 6.4.3  | Commissioner (Appeals) Coimbatore and Additional Commissioner (Appeals) Coimbatore  | 6.5.3   | Commissioner (Audit) Coimbatore |
|         |  | 6.3.6  | Commissioner Tiruchirapally          |  |   |   |                                 |
|         |  | 6.3.7  | Commissioner Madurai                 |  |   |   |                                 |
|         |  | 6.3.8  | Commissioner Salem                   |  |   |   |                                 |
| 7       | Principal Chief Commissioner Delhi                               | 7.3.1  | Principal Commissioner Delhi North   | 7.4.1  | Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals I) Delhi  | 7.5.1   | Commissioner (Audit I) Delhi    |
|         |  | 7.3.2  | Commissioner Delhi East              |  |   |   |                                 |
|         |  | 7.3.3  | Principal Commissioner Delhi South   | 7.4.2  | Commissioner (Appeals II) Delhi and Additional Commissioner (Appeals II) Delhi  | 7.5.2   | Commissioner (Audit II) Delhi   |
|         |  | 7.3.4  | Commissioner Delhi West              |  |   |   |                                 |
| 8       | Chief Commissioner Guwahati                                      | 8.3.1  | Principal Commissioner Guwahati      | 8.4.1  | Commissioner (Appeals) Guwahati and Additional Commissioner (Appeals) Guwahati and Additional Commissioner (Appeals) Shillong | 8.5.1   | Commissioner (Audit) Shillong   |
|         |  | 8.3.2  | Commissioner Dibrugarh               |  |   |   |                                 |

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |
|---------|--|--|--|---|
| (1)     | (2)  | (3)  | (4)  | (5)   |
|         |  | 8.3.3<br>Commissioner<br>Shillong  |  |   |
|         |  | 8.3.4<br>Commissioner<br>Itanagar  |  |   |
|         |  | 8.3.5<br>Commissioner<br>Dimapur   |  |   |
|         |  | 8.3.6<br>Commissioner<br>Imphal  |  |   |
|         |  | 8.3.7<br>Commissioner<br>Aizawl  |  |   |
|         |  | 8.3.8<br>Commissioner<br>Agartala  |  |   |
| 9       | Chief Commissioner Hyderabad                                     | 9.3.1<br>Principal Commissioner Hyderabad  | 9.4.1<br>Commissioner (Appeals I) Hyderabad and Additional Commissioner (Appeals I) Hyderabad  | 9.5.1<br>Commissioner (Audit I) Hyderabad   |
|         |  | 9.3.2<br>Commissioner Rangareddy   |  |   |
|         |  | 9.3.3<br>Commissioner Medchal  | 9.4.2<br>Commissioner (Appeals II) Hyderabad and Additional Commissioner (Appeals II) Hyderabad  | 9.5.2<br>Commissioner (Audit II) Hyderabad  |
|         |  | 9.3.4<br>Commissioner Secunderabad   |  |   |
| 10      | Chief Commissioner Jaipur  | 10.3.1<br>Principal Commissioner Jaipur  | 10.4.1<br>Commissioner (Appeals) Jaipur and Additional Commissioner (Appeals) Jaipur   | 10.5.1<br>Commissioner (Audit) Jaipur   |
|         |  | 10.3.2<br>Commissioner Alwar   |  |   |
|         |  | 10.3.3<br>Commissioner Jodhpur   | 10.4.2<br>Commissioner (Appeals) Jodhpur and Additional Commissioner (Appeals) Jodhpur   | 10.5.2<br>Commissioner (Audit) Jodhpur  |
|         |  | 10.3.4<br>Commissioner Udaipur   |  |   |
| 11      | Principal Chief Commissioner Kolkata                             | 11.3.1<br>Principal Commissioner Kolkata North   | 11.4.1<br>Commissioner (Appeals I) Kolkata and Additional Commissioner (Appeals I) Kolkata   | 11.5.1<br>Commissioner (Audit I) Kolkata  |
|         |  | 11.3.2<br>Commissioner Kolkata South   |  |   |
|         |  | 11.3.3<br>Commissioner Howrah  | 11.4.2<br>Commissioner (Appeals II) Kolkata and Additional Commissioner (Appeals II) Kolkata   | 11.5.2<br>Commissioner (Audit II) Kolkata   |
|         |  | 11.3.4<br>Commissioner Haldia  |  |   |
|         |  | 11.3.5<br>Commissioner Siliguri  | 11.4.3<br>Commissioner (Appeals) Siliguri and Additional Commissioner (Appeals)  | 11.5.3<br>Commissioner (Audit) Durgapur   |

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|---------|--|--|--|---|---|--------|---------------------------------|
| (1)     | (2)  | (3)  | (4)  | (5)   |   |        |                                 |
|         |  | 11.3.6   | Commissioner Bolpur  | Siliguri  |   |        |                                 |
| 12      | Principal Chief Commissioner Lucknow                             | 12.3.1   | Principal Commissioner Lucknow   | 12.4.1  | Commissioner (Appeals) Lucknow and Additional Commissioner (Appeals) Lucknow      | 12.5.1 | Commissioner (Audit) Lucknow    |
|         |  | 12.3.2   | Commissioner Agra  |   |   |        |                                 |
|         |  | 12.3.3   | Commissioner Kanpur  | 12.4.2  | Commissioner (Appeals) Allahabad and Additional Commissioner (Appeals) Allahabad  | 12.5.2 | Commissioner (Audit) Kanpur     |
|         |  | 12.3.4   | Commissioner Allahabad   |   |   |        |                                 |
|         |  | 12.3.5   | Commissioner Varanasi  |   |   |        |                                 |
| 13      | Chief Commissioner Meerut  | 13.3.1   | Principal Commissioner Meerut  | 13.4.1  | Commissioner (Appeals) Meerut and Additional Commissioner (Appeals) Meerut        | 13.5.1 | Commissioner (Audit) Meerut     |
|         |  | 13.3.2   | Commissioner Ghaziabad   |   |   |        |                                 |
|         |  | 13.3.3   | Principal Commissioner Noida   | 13.4.2  | Commissioner (Appeals) Noida and Additional Commissioner (Appeals) Noida          | 13.5.2 | Commissioner (Audit) Noida      |
|         |  | 13.3.4   | Commissioner Gautam Buddh Nagar  |   |   |        |                                 |
|         |  | 13.3.5   | Commissioner Dehradun  | 13.4.3  | Commissioner (Appeals) Dehradun and Additional Commissioner (Appeals) Dehradun    | 13.5.3 | Commissioner (Audit) Dehradun   |
| 14      | Principal Chief Commissioner Mumbai                              | 14.3.1   | Principal Commissioner Mumbai South  | 14.4.1  | Commissioner (Appeals I) Mumbai and Additional Commissioner (Appeals I) Mumbai    | 14.5.1 | Commissioner (Audit I) Mumbai   |
|         |  | 14.3.2   | Principal Commissioner Mumbai East   | 14.4.2  | Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals II) Mumbai  | 14.5.2 | Commissioner (Audit II) Mumbai  |
|         |  | 14.3.3   | Commissioner Mumbai Central  |   |   |        |                                 |
|         |  | 14.3.4   | Commissioner Mumbai West   | 14.4.3  | Commissioner Appeals III) Mumbai and Additional Commissioner (Appeals III) Mumbai | 14.5.3 | Commissioner (Audit III) Mumbai |
|         |  | 14.3.5   | Commissioner Palghar   |   |   |        |                                 |
|         |  | 14.3.6   | Commissioner Raigarh   | 14.4.4  | Commissioner (Appeals) Raigarh and Additional Commissioner                        | 14.5.4 | Commissioner (Audit) Raigarh    |

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |  |
|---------|--|--|--|---|--|
| (1)     | (2)  | (3)  | (4)  | (5)   |  |
|         |  | 14.3.7<br>Commissioner Navi Mumbai   |  | (Appeals) Raigarh   |  |
|         |  | 14.3.8<br>Commissioner Belapur   |  |   |  |
|         |  | 14.3.9<br>Commissioner Thane   | 14.4.5   | Commissioner (Appeals) Thane and Additional Commissioner (Appeals) Thane  | 14.5.5<br>Commissioner (Audit) Thane     |
|         |  | 14.3.10<br>Commissioner Thane Rural  |  |   |  |
|         |  | 14.3.11<br>Commissioner Bhiwandi   |  |   |  |
| 15      | Chief Commissioner Nagpur  | 15.3.1<br>Principal Commissioner Nagpur-I  | 15.4.1   | Commissioner (Appeals) Nagpur and Additional Commissioner (Appeals) Nagpur  | 15.5.1<br>Commissioner (Audit) Nagpur    |
|         |  | 15.3.2<br>Commissioner Nagpur-II   |  |   |  |
|         |  | 15.3.3<br>Commissioner Nashik  | 15.4.2   | Commissioner (Appeals) Nashik and Additional Commissioner (Appeals) Nashik  | 15.5.2<br>Commissioner (Audit) Nashik    |
|         |  | 15.3.4<br>Commissioner Aurangabad  |  |   |  |
| 16      | Chief Commissioner Panchkula                                     | 16.3.1<br>Principal Commissioner Gurugram  | 16.4.1   | Commissioner (Appeals) Gurugram and Additional Commissioner (Appeals) Gurugram                                    | 16.5.1<br>Commissioner (Audit) Gurugram  |
|         |  | 16.3.2<br>Commissioner Faridabad   |  |   |  |
|         |  | 16.3.3<br>Commissioner Panchkula   | 16.4.2   | Commissioner (Appeals) Panchkula and Additional Commissioner (Appeals) Panchkula                                  | 16.5.2<br>Commissioner (Audit) Panchkula |
|         |  | 16.3.4<br>Commissioner Rohtak  |  |   |  |
| 17      | Chief Commissioner Pune  | 17.3.1<br>Principal Commissioner Pune-I  | 17.4.1   | Commissioner (Appeals) Pune-I and Additional Commissioner (Appeals) Pune-I  | 17.5.1<br>Commissioner (Audit I) Pune    |
|         |  | 17.3.2<br>Commissioner Kolhapur  |  |   |  |
|         |  | 17.3.3<br>Commissioner Pune-II   | 17.4.2   | Commissioner (Appeals) Pune-II and Additional Commissioner (Appeals) Pune-II                                      | 17.5.2<br>Commissioner (Audit II) Pune   |
|         |  | 17.3.4<br>Commissioner Goa   | 17.4.3   | Commissioner (Appeals) Goa and Additional Commissioner (Appeals) Goa  |  |
| 18      | Chief Commissioner Ranchi  | 18.3.1<br>Principal Commissioner Patna-I   | 18.4.1   | Commissioner (Appeals) Patna and Additional Commissioner  | 18.5.1<br>Commissioner (Audit) Patna     |

| Sl. No. | Principal Chief Commissioner / Chief Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax | Jurisdiction of Principal Chief Commissioner/ Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and Additional Commissioner (Appeals) | Jurisdiction of Principal Chief Commissioner / Chief Commissioner of Central Tax in terms of Commissioner (Audit) |  |                             |                               |
|---------|--|--|--|---|--|-----------------------------|-------------------------------|
| (1)     | (2)  | (3)  | (4)  | (5)   |  |                             |                               |
|         |  | 18.3.2   | Commissioner Patna-II  | (Appeals) Patna   |  |                             |                               |
|         |  | 18.3.3   | Principal Commissioner Ranchi  | 18.4.2  | Commissioner (Appeals) Ranchi and Additional Commissioner (Appeals) Ranchi     |                             |                               |
|         |  | 18.3.4   | Commissioner Jamshedpur  |   | 18.5.2   | Commissioner (Audit) Ranchi |                               |
| 19      | Chief Commissioner Thiruvananthapuram                            | 19.3.1   | Commissioner Thiruvananthapuram  | 19.4.1  | Commissioner (Appeals) Kochi and Additional Commissioner (Appeals) Kochi       | 19.5.1                      | Commissioner (Audit) Kochi    |
|         |  | 19.3.2   | Principal Commissioner Kochi   |   |  |                             |                               |
|         |  | 19.3.3   | Commissioner Kozhikode   |   |  |                             |                               |
| 20      | Chief Commissioner Vadodara                                      | 20.3.1   | Principal Commissioner Vadodara-I  | 20.4.1  | Commissioner (Appeals) Vadodara and Additional Commissioner (Appeals) Vadodara | 20.5.1                      | Commissioner (Audit) Vadodara |
|         |  | 20.3.2   | Commissioner Vadodara-II   |   |  |                             |                               |
|         |  | 20.3.3   | Commissioner Surat   | 20.4.2  | Commissioner (Appeals) Surat and Additional Commissioner (Appeals) Surat       | 20.5.2                      | Commissioner (Audit) Surat    |
|         |  | 20.3.4   | Commissioner Daman   |   |  |                             |                               |
| 21      | Chief Commissioner Visakhapatnam (Amaravathi)                    | 21.3.1   | Principal Commissioner Visakhapatnam   | 21.4.1  | Commissioner (Appeals) Guntur and Additional Commissioner (Appeals) Guntur     | 21.5.1                      | Commissioner (Audit) Guntur   |
|         |  | 21.3.2   | Commissioner Guntur  |   |  |                             |                               |
|         |  | 21.3.3   | Commissioner Tirupati  |   |  |                             |                               |

**Table II**  
**Territorial Jurisdiction of Principal Commissioner/Commissioner of Central Tax**

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction |
|---------|---|--------------------------|
| (1)     | (2)   | (3)                      |
| 1       | Agartala  | State of Tripura.        |

| Sl. No. | Principal Commissioner/<br>Commissioner of<br>Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
| 2       | Agra  | Districts of Agra, Firozabad, Mahamaya Nagar, Mathura, Aligarh, Auraiya, Etawah, Kasi Ram Nagar and Etahin the State of Uttar Pradesh.   |
| 3       | Ahmedabad North   | Entire area on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief road extending up to Kalupur, on southern side to the east of railway tracks from Kalupur bridge to Sarangpur Bridge. From Sarangpur Bridge to the northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road via Hathikhai. From Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both mills) and, then, the wall separating the Raipur Mills and Vivekanand Mill, the imaginary boundary runs through the roads between Rakhial Society and Rakhial Village passing through the backside of Monogram Mills upto Naroda Highway. From there, it includes the area lying on the eastern side of Narol-Naroda Highway upto the intersection of Narol- Naroda Highway and Odhav Road at Indian Oil Corporation, and Muthia, Ainasan, Pardhol, Vehlal, Juka, NarodaLialis, Navrangpur Village of DascroiTaluk. The jurisdiction also includes the entire area of City Taluka west of Sabarmati River (excluding the area falling South from the line running from Nehru Bridge to Navrangpur Police Station via Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road uptoThaltej Cross Road on S.G. Highway, from Thaltej Cross Road upto the Sanand Cross Road Road on S G highway on west side, on south side Ahmedabad City Taluka limit and on east side Sabarmati river from Nehru bridge upto Ahmedabad City Taluka limit towards South) and all villages of Daskroi Taluka, on the western side of Sabarmati River. The jurisdiction also includes Sanand, Dholka, Dholera, Bavla, Mandal, Dhanduka, Viramgam and Detroj-Rampura Taluka of Ahmedabad District in the State of Gujarat. |
| 4       | Ahmedabad South   | Area covering the City Taluka and the Daskroi Taluka in the District of Ahmedabad excluding (1) The area to the North of the Road starting from Riverfront near Times of India Office till S.G. highway via Swastik Char Rasta, Vijay Char Rasta, Memnagar Cross Road and Drive-in Road.<br><br>(2) Area to the west of S.G. highway starting from Thaltej Cross Roads towards Sanand Crossroads till the limits of city taluka. (3) The portions and villages of both the talukas included in the jurisdiction of Ahmedabad North Commissionerate in the State of Gujarat.  |
| 5       | Aizawl  | State of Mizoram   |
| 6       | Allahabad   | Districts of Allahabad, SantRavidas Nagar, Jaunpur, Sultanpur, Amethi (Gauriganj), Pratapgarh, Kaushambi, Chitrakoot, Banda, Fatehpur, Basti, Ambedkar Nagar, Faizabad and Raebareli in the State of Uttar Pradesh.  |
| 7       | Alwar   | Districts of Alwar, Bharatpur, Dholpur, Dausa, Karauli, SawaiMadhopur, Sikar and Jhunjhunu in the State of Rajasthan.  |
| 8       | Aurangabad  | Districts of Aurangabad, Jalna, Hingoli, Parbhani, Nanded, Latur, Osmanabad and Beed in the State of Maharashtra.  |
| 9       | Belapur   | The areas falling under following pin codes: 400614, 400701 to 400707, 400709 and 400710 in the State of Maharashtra.  |

| Sl. No. | Principal Commissioner/<br>Commissioner of<br>Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
| 10      | Belgavi   | <p>Districts of Bidar, Gulbarga, Bijapur, Raichur, Bagalkot, Belgaum, Dharwar, Gadag, Bellary, Koppal, and Yadgir in the State of Karnataka covered under the postal pin code including:</p> <p>580001, 580002, 580003, 580004, 580005, 580006, 580007, 580008, 580009, 580011, 580020, 580021, 580023, 580024, 580025, 580026, 580028, 580029, 580030, 580031, 580032, 580112, 580114, 580118, 581103, 581105, 581107, 581113, 581117, 581195, 581196, 581201, 581204, 581206, 581207, 581209, 582101, 582102, 582103, 582111, 582112, 582113, 582114, 582115, 582116, 582117, 582118, 582119, 582120, 582201, 582202, 582203, 582204, 582205, 582206, 582207, 582208, 582209, 582210, 582211, 583101, 583102, 583103, 583104, 583111, 583112, 583113, 583114, 583115, 583116, 583117, 583118, 583119, 583120, 583121, 583122, 583123, 583124, 583126, 583128, 583129, 583130, 583132, 583134, 583135, 583136, 583152, 583201, 583203, 583211, 583212, 583214, 583215, 583216, 583217, 583218, 583219, 583220, 583221, 583222, 583223, 583224, 583225, 583226, 583227, 583228, 583229, 583230, 583231, 583232, 583233, 583234, 583235, 583236, 583237, 583238, 583239, 583268, 583275, 583276, 583277, 583278, 583279, 583280, 583281, 583282, 583283, 584101, 584102, 584103, 584111, 584113, 584115, 584116, 584118, 584120, 584122, 584123, 584124, 584125, 584126, 584127, 584128, 584129, 584132, 584133, 584134, 584135, 584136, 584138, 584139, 584140, 584143, 584167, 584170, 584202, 584203, 585101, 585102, 585103, 585104, 585105, 585106, 585201, 585202, 585210, 585211, 585212, 585213, 585214, 585215, 585216, 585217, 585218, 585219, 585220, 585221, 585222, 585223, 585224, 585225, 585226, 585227, 585228, 585229, 585236, 585237, 585265, 585287, 585290, 585291, 585292, 585301, 585302, 585303, 585304, 585305, 585306, 585307, 585308, 585309, 585310, 585311, 585312, 585313, 585314, 585315, 585316, 585317, 585318, 585319, 585320, 585321, 585322, 585323, 585324, 585325, 585326, 585327, 585328, 585329, 585330, 585331, 585353, 585355, 585401, 585402, 585403, 585411, 585412, 585413, 585414, 585415, 585416, 585417, 585418, 585419, 585421, 585436, 585437, 585443, 586101, 586102, 586103, 586104, 586108, 586109, 586111, 586112, 586113, 586114, 586115, 586116, 586117, 586118, 586119, 586120, 586121, 586122, 586123, 586124, 586125, 586127, 586128, 586129, 586130, 586201, 586202, 586203, 586204, 586205, 586206, 586207, 586208, 586209, 586210, 586211, 586212, 586213, 586214, 586215, 586216, 586217, 587101, 587102, 587103, 587111, 587112, 587113, 587114, 587115, 587116, 587117, 587118, 587119, 587120, 587121, 587122, 587124, 587125, 587154, 587155, 587201, 587202, 587203, 587204, 587205, 587206, 587207, 587301, 587311, 587312, 587313, 587314, 587315, 587316, 587330, 590001, 590003, 590005, 590006, 590008, 590009, 590010, 590011, 590014, 590015, 590016, 590018, 590019, 591101, 591102, 591103, 591104, 591106, 591107, 591108, 591109, 591110, 591111, 591112, 591113, 591114, 591115, 591116, 591117, 591118, 591119, 591120, 591121, 591122, 591123, 591124, 591125, 591126, 591127, 591128, 591129, 591130, 591131, 591136, 591143, 591147, 591153, 591156, 591173, 591201, 591211, 591212, 591213, 591214, 591215, 591216, 591217, 591218, 591219, 591220, 591221, 591222, 591223, 591224, 591225, 591226, 591227, 591228, 591229, 591230, 591231, 591232, 591233, 591234, 591235, 591236, 591237, 591238, 591239, 591240, 591241, 591242, 591243, 591244, 591245, 591246, 591247, 591248, 591254, 591263, 591265, 591287, 591301, 591302, 591303, 591304, 591305, 591306, 591307, 591308, 591309, 591310, 591311, 591312, 591313, 591314, 591315, 591316, 591317, 591340 and 591344.</p> |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
| 11      | Bengaluru East                                      | <p>Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Kolar District, in the State of Karnataka:</p> <p>560005, 560007, 560008, 560016, 560017,560025, 560033, 560035, 560036, 560037,560038, 560042, 560043, 560047, 560048, 560049, 560066, 560067, 560071, 560075, 560084, 560087, 560093, 560103, 562114, 562122, 562125, 562129, 563101, 563102, 563103, 563113, 563114, 563115, 563116, 563117, 563118, 563119, 563120, 563121, 563122, 563126, 563127, 563128, 563129, 563130, 563131, 563132, 563133, 563134, 563135, 563136, 563137, 563138, 563139, 563160,563161and563162.</p> <p>Any other pin codes falling within Kolar District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>   |
| 12      | Bengaluru North                                     | <p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Chikkaballapura District in the State of Karnataka:</p> <p>560001, 560003, 560006, 560009, 560012, 560014, 560020, 560021, 560024, 560032, 560045, 560046, 560051, 560052, 560054, 560055, 560063, 560064, 560065, 560077, 560080, 560092, 560094, 560097, 560106, 560300, 561203, 561204, 561205, 561206, 561207, 561208, 561209, 561210, 561211, 561212, 561213, 561228, 562101, 562102, 562103, 562104, 562105, 562110, 562135, 562149, 562157, 562163, 562164, 563123, 563124, 563125, 563146 and 563159.</p> <p>Any other pin codes falling within the jurisdiction of Bengaluru Rural District and Chikkaballapura District which are not mentioned specifically in the jurisdiction of any of the Commissionerates.</p>  |
| 13      | Bengaluru North West                                | <p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District, part of Bengaluru Rural District, Tumkur District, Chitradurga District, Davangere District and Haveri District in the State of Karnataka:</p> <p>560013, 560015, 560022, 560031, 560057,560058, 560073, 560088, 560089, 560090, 560091, 560107, 561202, 562111, 562123, 562132, 562162, 572101, 572102, 572103, 572104, 572105, 572106, 572107, 572111, 572112, 572113, 572114, 572115, 572116, 572117, 572118, 572119, 572120, 572121, 572122, 572123, 572124, 572125, 572126, 572127, 572128, 572129, 572130, 572132, 572133, 572134, 572135, 572136, 572137, 572138, 572139, 572140, 572141, 572142, 572143, 572144, 572145, 572168, 572175, 572201,572202, 572211, 572212, 572213, 572214, 572215, 572216, 572217, 572218, 572219, 572220, 572221, 572222, 572223, 572224, 572225, 572226, 572227, 572228, 573114, 577001, 577002, 577003, 577004, 577005, 577006, 577213, 577215, 577217, 577218, 577219, 577221, 577223, 577224, 577230, 577231, 577501, 577502, 577511, 577512, 577513, 577514, 577515, 577516, 577517, 577518, 577519, 577520, 577521, 577522, 577523, 577524, 577525, 577526, 577527, 577528, 577529, 577530, 577531, 577532, 577533, 577534, 577535, 577536, 577537, 577538, 577539, 577540, 577541, 577542, 577543, 577544, 577545, 577546, 577551, 577552, 577553, 577554, 577555, 577556, 577557, 577558, 577566, 577589, 577596, 577597, 577598, 577599, 577601, 577602, 581101, 581102, 581104, 581106, 581108, 581109, 581110, 581111, 581112, 581115, 581116, 581118, 581119, 581120, 581123, 581126, 581128, 581145, 581148, 581193,</p> |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction  |
|---------|---|---|
| (1)     | (2)   | (3)   |
|         |   | 581197, 581198, 581202,581203, 581205, 581208, 581210, 581211, 581212, 581213, 583125, 583127, 583131, 583137and 583213.<br><br>Any other pin codes falling within the jurisdiction of Tumkur District, Chitradurga District, Davangere District and Haveri District which are not mentioned specifically in the jurisdiction of any of the Commissionerates  |
| 14      | Bengaluru South                                     | The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District in the State of Karnataka:<br><br>560002, 560004, 560011, 560027, 560029, 560030, 560034, 560041, 560068, 560069, 560076, 560078, 560081, 560083, 560095,560099, 560100, 560102, 560105, 560108, 560111, 560112, 560114, 560210, 561229, 562106, 562107, 562158.Any other pin codes falling within the jurisdiction of Bengaluru Urban Districts which are not mentioned specifically in the jurisdiction of any of the Commissionerates.  |
| 15      | Bengaluru West                                      | Areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District and Ramnagaram District, in the State of Karnataka:<br><br>560010, 560018, 560019,560023, 560026, 560028, 560039, 560040, 560044, 560050, 560053, 560056, 560059, 560060, 560061, 560062,560070, 560072, 560074, 560079, 560082, 560085, 560086, 560096, 560098, 560104, 560109, 560110,561101,561201, 562108, 562109, 562112, 562117, 562119, 562120, 562121, 562126, 562127, 562128, 562130,562131, 562138, 562145, 562159, 562160, 562161 571501 and 571511.<br><br>Any other pin codes falling within the jurisdiction of Ramnagaram District which are not mentioned specifically in the jurisdiction of any of the Commissionerates. |
| 16      | Bhavnagar   | Districts of Bhavnagar, Surendranagar, Amreli, Junagadh, Porbandar, Gir-Somnath and Botad in the State of Gujarat.  |
| 17      | Bhiwandi  | The areas falling under following pin codes: 400607, 400608, 400615, 401204, 421101, 421302, 421305, 421308, 421311 and 421312 in the State of Maharashtra.   |
| 18      | Bhopal  | Districts of Bhopal, Vidisha, Raisen, Hoshangabad, Harda, Sehore, Betul, Sagar, Rajgarh, Gwalior, Guna, Bhind, Morena, Sheopur, Shivpuri, Ashoknagar, Datia in the State of Madhya Pradesh.   |
| 19      | Bhubaneswar   | Districts of Khurda, Cuttack, Kendrapara, Jagatsinghpur, Puri, Jajpur, Bhadrak, Balasore, Dhenkanal, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabrangpur, Kandhamal and Kalahandi in the State of Odisha.<br><br>The territorial waters and the seabed and sub-soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Odisha.  |
| 20      | Bolpur  | Districts of Murshidabad, Birbhum, Purulia, Purba Bardhman, Paschim Bardhman and Bankura in the State of West Bengal.   |

| <b>Sl. No.</b> | <b>Principal Commissioner/ Commissioner of Central Tax</b> | <b>Territorial Jurisdiction</b>   |
|----------------|--|---|
| <b>(1)</b>     | <b>(2)</b>   | <b>(3)</b>  |
| 21             | Chandigarh   | Union Territory of Chandigarh.  |
| 22             | Chennai North  | Chennai Corporation Zone Nos. I to IX.(From Ward no. 1 to 126 in existence as on 01-04-2017) in the State of Tamil Nadu.<br><br>The continental shelf and exclusive economic zone contiguous to the eastern coast of India.<br><br>Explanation: The eastern coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of West Bengal, Odisha, Andhra Pradesh, Puducherry, Tamil Nadu and Andaman and Nicobar Islands.   |
| 23             | Chennai Outer  | Districts of Villupuram, Thiruvannamalai, Vellore, Thiruvallur, Kanchipuram and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.  |
| 24             | Chennai South  | Areas comprising of Chennai Corporation Zones Nos. X to XV (From Ward No. 127 to 200 in existence as on 01-04-2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu.   |
| 25             | Coimbatore   | Districts of Coimbatore, Nilgiris and the District of Tirupur excluding Dharapuram, Kangayam and Uthukkuli Taluks in the State of Tamil Nadu.   |
| 26             | Daman  | Union territories of Daman and Diu and Dadra and Nagar Haveli.  |
| 27             | Dehradun   | State of Uttarakhand.   |
| 28             | Delhi East   | Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, East Delhi, South Delhi, New Delhi, North East Delhi, Shahdara and South East Delhi in the Union Territory of Delhi.<br><br>110003, 110013, 110014, 110019, 110024, 110025, 110031, 110032, 110044, 110049, 110051, 110053, 110065, 110090, 110091, 110092, 110093, 110094, 110095, 110096, 110098, 110099.   |
| 29             | Delhi North  | Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, Central Delhi, North Delhi and North West Delhi in the Union Territory of Delhi.<br><br>110002, 110005, 110006, 110007, 110009, 110033, 110035, 110036, 110039, 110040, 110042, 110054, 110055, 110060, 110082, 110084, 110088.   |
| 30             | Delhi South  | Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, New Delhi, South Delhi, South East Delhi and South West Delhi in the Union Territory of Delhi.<br><br>110001, 110004, 110010, 110011, 110012, 110016, 110017, 110020, 110021, 110022, 110023, 110028, 110029, 110030, 110037, 110038, 110043, 110045, 110046, 110047, 110048, 110050, 110057, 110061, 110062, 110066, 110067, 110068, 110069, 110070, 110071, 110072, 110073, 110074, 110075, 110076, 110077, 110078, 110079, 110080, 110097. |
| 31             | Delhi West   | Areas falling under the following postal pin codes in the jurisdiction of part of Revenue Districts namely, North Delhi, West Delhi, Central Delhi and North  |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
|         |   | West Delhi in the Union Territory of Delhi.<br><br>110008, 110015, 110018, 110026, 110027, 110034, 110041, 110052, 110056, 110058, 110059, 110063, 110064, 110081, 110083, 110085, 110086, 110087, 110089.   |
| 32      | Dibrugarh   | Districts of Tinsukia, Dibrugarh, Charaideo, Sivasagar, Jorhat, Golaghat, Majuli, Darrang, Udalguri, Sonitpur, Biswanath, Lakhimpur and Dhemaji in the State of Assam.   |
| 33      | Dimapur   | State of Nagaland  |
| 34      | Faridabad   | Districts namely Faridabad, Palwal, Mewat, Rewari and Mahendergarh in the State of Haryana.  |
| 35      | Gandhinagar   | Districts of Gandhinagar, Sabarkantha, Aravalli, Mehsana, Banaskantha and Patan districts in the State of Gujarat.   |
| 36      | Gautam Buddha Nagar                                 | District of Gautam Buddha Nagar (excluding the areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddha Nagar) and Districts of Bulandshahar, Bareilly, Badaun, Sambhal and Pilibhit in the State of Uttar Pradesh.   |
| 37      | Ghaziabad   | District of Ghaziabad in the State of Uttar Pradesh.   |
| 38      | Goa   | State of Goa.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Goa.  |
| 39      | Guntur  | Districts of Guntur, Krishna, West Godavari, Potti Sriramulu Nellore and Prakasam in the State of Andhra Pradesh.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Andhra Pradesh.   |
| 40      | Gurugram  | Revenue District of Gurugram in the State of Haryana.  |
| 41      | Guwahati  | Districts of Kamrup (Metro), Kamrup (Rural), Baksa, Kokrajhar, Bongaigaon, Chirang, Barapeta, Dhubri, South Salmara-Mankachar, Nalbari, Goalpara, Morigaon, Nagoan, Hojai, East Karbi Anglong, West Karbi Anglong, Dima Hasao, Cachar, Hailakandi and Karimganj in the State of Assam.   |
| 42      | Haldia  | Union Territory of Andaman and Nicobar Islands, Districts of Purba Medinipur, Paschim Medinipur, Jhargram and Block Amta-I, Amta-II, Bagnan I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II of Howrah District in the State of West Bengal.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of West Bengal and the Union territory of Andaman and Nicobar Islands. |

| <b>Sl. No.</b> | <b>Principal Commissioner/ Commissioner of Central Tax</b> | <b>Territorial Jurisdiction</b>   |
|----------------|--|---|
| <b>(1)</b>     | <b>(2)</b>   | <b>(3)</b>  |
| 43             | Howrah   | Districts of Hooghly and Howrah except Blocks Amta-I, Amta II, Bagnan-I, Jagatballavpur, Panchala, Udaynarayanpur, Domjur and Uluberia II in the district of Howrah in the State of West Bengal.  |
| 44             | Hyderabad  | Ward No. 24,26 to 80,89 and 91 to 103 of Greater Hyderabad Municipal Corporation falling in Hyderabad District and Rajendranagar Mandal of Rangareddy District in the State of Telangana.   |
| 45             | Imphal   | State of Manipur.   |
| 46             | Indore   | Districts of Indore and Dewas in the State of Madhya Pradesh.   |
| 47             | Itanagar   | State of Arunachal Pradesh.   |
| 48             | Jabalpur   | Districts of Jabalpur, Narsinghpur, Mandla, Dindori, Katni, Umaria, Shahdol, Anuppur, Chhindwara, Seoni, Balaghat, Satna, Panna, Rewa, Sidhi, Singroli, Damoh, Chhatarpur and Tikamgarh in the State of Madhya Pradesh.   |
| 49             | Jaipur   | Districts of Jaipur, Ajmer, and Tonk in the State of Rajasthan.   |
| 50             | Jalandhar  | Districts of Amritsar, Tarn Taran, Gurdaspur, Jalandhar, Kapurthala, Pathankot, Shaheed Bhagat Singh Nagar and Hoshiarpur in the State of Punjab.   |
| 51             | Jammu  | State of Jammu and Kashmir.   |
| 52             | Jamshedpur   | Districts of East Singhbhum , West Singhbhum and Saraikela – Kharsawan in the State of Jharkhand .  |
| 53             | Jodhpur  | Districts of Jodhpur, Nagaur, Pali, Sirohi, Jalore, Barmer, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.  |
| 54             | Kanpur   | Districts of Kanpur Nagar, Kanpur Dehat, Lalitpur, Jhansi, Mahoba, Hamirpur, Jalaun, Kannauj, Mainpuri and Farrukhabad in the State of Uttar Pradesh.   |
| 55             | Kochi  | Union Territory of Lakshadweep and Districts of Ernakulam, Idukki, Thrissur in the State of Kerala.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Kerala and the Union territory of Lakshadweep. |
| 56             | Kolhapur   | Districts of Satara, Sangli, Kolhapur, Ratnagiri and Sindhudurg in the State of Maharashtra.  |
| 57             | Kolkata North  | Ward No. 1 to 62 of Kolkata Municipal Corporation and Districts of North 24 Paraganas and Nadia in the State of West Bengal.  |
| 58             | Kolkata South  | Ward No. 63 to 144 of Kolkata Municipal Corporation and the entire Districts of South 24 Paraganas in the State of West Bengal.   |
| 59             | Kozhikode  | Districts of Palakkad, Malappuram, Kozhikode, Wayanad, Kannur and Kasaragod in the State of Kerala.   |
| 60             | Kutch(Gandhidham)  | District of Kutch in the State of Gujarat.  |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction  |
|---------|---|---|
| (1)     | (2)   | (3)   |
| 61      | Lucknow   | Districts of Lucknow, Barabanki, Balrampur, Shravasti, Behraich, Gonda, Unnao, Sitapur, Lakhimpur, Shahjahanpur and Hardoi in the State of Uttar Pradesh.   |
| 62      | Ludhiana  | Districts of Ludhiana, Moga, Ferozpur, Faridkot, Muktsar, Fazilka, Barnala, Sangrur, Mansa, Bhatinda, Patiala, Rupnagar, Ajitgarh and Fatehgarh Sahib in the State of Punjab.   |
| 63      | Madurai   | Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.  |
| 64      | Mangalore   | Areas in the Revenue District of Dakshina Kannada, Udupi, Uttara Kannada in the state of Karanataka covered under the postal pin code including:<br><br>574101, 574102, 574103, 574104, 574105, 574106, 574107, 574108, 574109, 574110, 574111, 574112, 574113, 574114, 574115, 574116, 574117, 574118, 574119, 574122, 574129, 574141, 574142, 574143, 574144, 574145, 574146, 574148, 574150, 574153, 574154, 574197, 574198, 574199, 574201, 574203, 574210, 574211, 574212, 574213, 574214, 574216, 574217, 574218, 574219, 574220, 574221, 574222, 574223, 574224, 574225, 574226, 574227, 574228, 574229, 574230, 574231, 574232, 574233, 574234, 574235, 574236, 574237, 574238, 574239, 574240, 574241, 574242, 574243, 574248, 574253, 574259, 574260, 574265, 574267, 574274, 574279, 574285, 574313, 574314, 574323, 574324, 574325, 574326, 574327, 574328, 574509, 575001, 575002, 575003, 575004, 575006, 575007, 575008, 575010, 575013, 575015, 575016, 575017, 575018, 575019, 575020, 575022, 575023, 575025, 575028, 575029, 575030, 576101, 576102, 576103, 576104, 576105, 576106, 576107, 576108, 576111, 576112, 576113, 576114, 576115, 576117, 576120, 576121, 576122, 576124, 576201, 576210, 576211, 576212, 576213, 576214, 576215, 576216, 576217, 576218, 576219, 576220, 576221, 576222, 576223, 576224, 576225, 576226, 576227, 576228, 576229, 576230, 576231, 576232, 576233, 576234, 576235, 576247, 576257, 576282, 581121, 581129, 581186, 581187, 581301, 581302, 581303, 581304, 581305, 581306, 581307, 581308, 581314, 581315, 581316, 581317, 581318, 581319, 581320, 581321, 581322, 581323, 581324, 581325, 581326, 581327, 581328, 581329, 581330, 581331, 581332, 581333, 581334, 581335, 581336, 581337, 581338, 581339, 581340, 581341, 581342, 581343, 581344, 581345, 581346, 581347, 581348, 581349, 581350, 581351, 581352, 581353, 581354, 581355, 581356, 581357, 581358, 581359, 581360, 581361, 581362, 581363, 581365, 581384, 581396, 581400, 581401, 581402, 581403, 581411, 581412, 581421, 581423, 581440, 581450, 581453.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Karnataka. |
| 65      | Medchal   | Districts of Adilabad, Jagtial, Kamareddy, Karimnagar, KomaranBheem (Asifabad), Mancherial, Medak, Nirmal, Nizamabad, Peddapalli, Rajanna, (Sircilla), Sangareddy, Siddipet, Vikarabad and Secunderabad Cantonment Board Area and Medchal (Malkajgiri) District (Ward Nos. 114 to 141 of Greater Hyderabad Municipal Corporation but excluding Uppal, Kapra, Medipally and  |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
|         |   | Ghatkesar Mandals) in the State of Telangana.  |
| 66      | Meerut  | Districts of Meerut, Baghpat, Muzaffarnagar, Saharanpur, Shamli, Amroha, Moradabad, Bijnore and Rampur in the State of Uttar Pradesh.  |
| 67      | Mumbai Central                                      | The areas falling under following pin codes: 400003, 400008 to 400018, 400025 to 400028, 400030,400033 and 400034 in the State of Maharashtra.   |
| 68      | Mumbai East   | The areas falling under following pin codes: 400019, 400022, 400024, 400029, 400031, 400037, 400041, 400051, 400059, 400060, 400063, 400065, 400069, 400070, 400072, 400077, 400084, 400086, 400089, 400093, 400096, 400097, 400098 and 400099 in the State of Maharashtra.  |
| 69      | Mumbai South  | The areas falling under following pin codes: 400001, 400002, 400004 to 400007, 400020, 400021, 400023, 400032, 400035, 400036, 400038 and 400039 in the State of Maharashtra.<br><br>The continental shelf and exclusive economic zone contiguous to the western coast of India.<br><br>Explanation: The western coast of India refers to the coast adjacent to the states or Union Territories, as the case may be, of Gujarat, Maharashtra, Goa, Daman and Diu, Karnataka, Kerala and Lakshwadeep  |
| 70      | Mumbai West   | The areas falling under following pin codes:400040, 400047 to 400050, 400052 to 400058, 400061, 400062, 400064, 400090, 400095, 400102, 400104, 400105 in the State of Maharashtra.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Maharashtra.  |
| 71      | Mysuru  | Area in the revenue districts of Mysuru, Mandya, Chamarajanagar, Kodagu, Hassan, Chikmagalur and Shivamogga in the state of Karnataka covered under postal pin codes including:<br><br>570001, 570002, 570003, 570004, 570005, 570006, 570007, 570008, 570009, 570010, 570011, 570012, 570014, 570015, 570016, 570017, 570018, 570019, 570020, 570022, 570023, 570025, 570026, 570027, 570028, 570029, 570030, 570031, 571101, 571102, 571103, 571104, 571105, 571106, 571107, 571108, 571109, 571110, 571111, 571114, 571116, 571117, 571118, 571119, 571120, 571121, 571122, 571124, 571125, 571126, 571127, 571128, 571129, 571134, 571187, 571189, 571201, 571211, 571212, 571213, 571214, 571215, 571216, 571217, 571218, 571219, 571231, 571232, 571234, 571235, 571236, 571237, 571247, 571248, 571249, 571250, 571251, 571252, 571253, 571254, 571301, 571302, 571311, 571312, 571313, 571314, 571315, 571316, 571320, 571401, 571403, 571404, 571405, 571415, 571416, 571417, 571418, 571419, 571421, 571422, 571423, 571424, 571425, 571426, 571427, 571429, 571430, 571431, 571432, 571433, 571434, 571435, 571436, 571438, 571439, 571440, 571441, 571442, 571443, 571444, 571445, 571446, 571448, 571450, 571455, 571457, 571463, 571475, 571476, 571477, 571478, 571490, 571601, 571602, 571603, 571604, 571605, 571606, 571607, 571610, 571617, 571802, 571807, 571811, 571812, 573101, 573102, 573103, 573111, 573112, 573113, 573115, 573116, 573117, 573118, 573119, 573120, 576121, 573122, 573123, 573124, 573125, |

| Sl. No. | Principal Commissioner/<br>Commissioner of<br>Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
|         |   | 573126, 573127, 573128, 573129, 573130, 573131, 573133, 573134, 573135, 573136, 573137, 573141, 573142, 573144, 573150, 573162, 573164, 573165, 573201, 573202, 573211, 573212, 573214, 573215, 573216, 573217, 573218, 573219, 573220, 573225, 573226, 577101, 577102, 577111, 577112, 577113, 577114, 577115, 577116, 577117, 577120, 577121, 577122, 577123, 577124, 577125, 577126, 577127, 577128, 577129, 577130, 577131, 577132, 577133, 577134, 577135, 577136, 577137, 577138, 577139, 577140, 577142, 577144, 577145, 577146, 577160, 577168, 577175, 577179, 577180, 577181, 577182, 577201, 577202, 577203, 577204, 577205, 577211, 577213, 577214, 577215, 577216, 577217, 577218, 577219, 577220, 577221, 577222, 577223, 577224, 577225, 577226, 577227, 577228, 577229, 577230, 577231, 577232, 577233, 577243, 577245, 577301, 577302, 577401, 577411, 577413, 577414, 577415, 577416, 577417, 577418, 577419, 577421, 577423, 577424, 577425, 577426, 577427, 577428, 577429, 577430, 577431, 577432, 577433, 577434, 577435, 577436, 577448, 577451, 577452, 577453, 577544, 577548, 577549, 577550, 577551 and 577552. |
| 72      | Nagpur I  | <p>1. Following Areas of Nagpur District:</p> <p>(a). Area covered by Municipal limits of Nagpur city lying south of interconnected Sections of National Highway/State Highway/Internal Roads as under:</p> <p>(i). Section of National Highway 6 from Wadi end till Variety Square,</p> <p>(ii). Section of National Highway 7 connecting Variety Square and Panchsheel Square,</p> <p>(iii). Sections of Internal Roads connecting Panchsheel Square and Ashok Square via Dhantoli Police station and Baidyanath Square,</p> <p>(iv). Section of State Highway 9 from Ashok Square towards Umrer.</p> <p>(b). Parts of Nagpur (Rural) Tehsil adjoining Tehsils of Hingna, Nagpur (Urban), Kamptee, Umrer and Kuhi of Nagpur District,</p> <p>(c). Tehsils of Hingna, Umrer, Bhiwapur and Kuhi of Nagpur District.</p> <p>2. District of Wardha (Excluding Tehsils of Ashti, Arvi and Karanja), and</p> <p>3. Districts of Bhandara, Gondia, Chandrapur and Gadchiroli in the State of Maharashtra.</p>   |
| 73      | Nagpur II   | <p>1. Following Areas of Nagpur District:</p> <p>(a). Municipal limits of Nagpur city excluding the areas covered by Nagpur-I</p> <p>(b). Parts of Nagpur (Rural) Tehsil excluding the areas covered by Nagpur-I.</p> <p>(c). All other Tehsils of Nagpur District excluding the Tehsils covered by Nagpur-I.</p> <p>2. Tehsils of Ashti, Arvi and Karanja in Wardha District; and</p> <p>3. Districts of Amravati, Yavatmal, Akola, Washim and Buldhana in the State of</p>   |

| Sl. No. | Principal Commissioner/ Commissioner of Central Tax | Territorial Jurisdiction   |
|---------|---|--|
| (1)     | (2)   | (3)  |
|         |   | Maharashtra.   |
| 74      | Nashik  | Districts of Nashik, Dhule, Nandurbar, Jalgaon and Ahmednagar in the State of Maharashtra.   |
| 75      | Navi Mumbai   | The areas falling under following pin codes 400042, 400043, 400046, 400071, 400073 to 400076, 400078 to 400083, 400085, 400087, 400088, 400094, 400603, 400611, 400612, 400708 in the State of Maharashtra.  |
| 76      | Noida   | Areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddha Nagar and area falling in district of Hapur in the state of Uttar Pradesh.   |
| 77      | Palghar   | The areas falling under following pin codes : 401102, 401103, 401201 to 401203, 401205 to 401210, 401301 to 401306, 401401 to 401407, 401501 to 401506, 401601 to 401610, 401701 to 401703 in the State of Maharashtra.  |
| 78      | Panchkula   | Revenue Districts namely Panchkula, Panipat, Yamuna Nagar, Ambala, Karnal, Kaithal and Kurukshetra in the State of Haryana.  |
| 79      | Patna I   | Districts of Patna, Buxar, Kaimur (Bhabhua), Bhojpur, Rohtas, Arwal, Jehanabad, Aurangabad, Gaya, Nawada, Nalanda, Sheikhpura, Lakhisarai, Jamui, Munger, Banka and Bhagalpur in the State of Bihar.   |
| 80      | Patna II  | Districts of Vaishali, Saran, Gopalganj, Muzaffarpur, West Champaran, East Champaran, Sitamarhi, Sheohar, Madhubani, Darbhanga, Supaul, Begusarai, Saharsa, Madhepura, Khagaria, Purnia, Araria, Katihar, Kishanganj, Samastipur and Siwan in the State of Bihar.  |
| 81      | Puducherry  | Union Territory of Puducherry including Karaikal, Mahe and Yanam.  |
| 82      | Pune –I   | (i) Area of Junnar, Ambegaon, Khed, Shirur, Maval and Mulshi Talukas of Pune District; and<br><br>(ii) Part of Haveli Taluka of Pune district comprising of PIN Code 411001, 411006, 411012, 411013, 411014, 411015, 411017, 411018, 411019, 411026, 411027, 411031, 411032, 411033, 411034, 411035, 411036, 411039, 411044, 411047, 411057, 411061, 411062, 412101, 412109, 412110, 412201, 412202, 412216, 412207 and 412307; and<br><br>(iii) Area of PIN code 412202 falling in Haveli and Daund Talukas of Pune District in the State of Maharashtra. |
| 83      | Pune II   | (i) Area of Velhe, Bhore, Purandhar, Baramati, Indapur Talukas of Pune District; and<br><br>(ii) Part of Haveli Taluka of Pune District comprising of PIN code numbers 411002, 411003, 411004, 411005, 411007, 411008, 411009, 411011, 411016, 411020, 411021, 411022, 411023, 411024, 411025, 411028, 411030, 411037, 411038, 411040, 411041, 411042, 411043, 411045, 411046, 411048, 411051, 411052, 411058, 411060, 412205 and 412308; and<br><br>(iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and            |

| Sl. No. | Principal Commissioner/<br>Commissioner of<br>Central Tax | Territorial Jurisdiction  |
|---------|---|---|
| (1)     | (2)   | (3)   |
|         |   | (iv) District of Solapur in the State of Maharashtra.   |
| 84      | Raigarh   | The areas falling under following pin codes: 402101 to 402118, 402120, 402122, 402125, 402126, 402201 to 402210, 402301 to 402309, 402401 to 402406, 410101, 410102, 410201 to 410212, 410216 to 410222 and 415213 in the State of Maharashtra.   |
| 85      | Raipur  | State of Chhattisgarh.  |
| 86      | Rajkot  | Districts of Rajkot, Morbi, Jamnagar, and Devbhumi Dwarka in the State of Gujarat.<br><br>The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Gujarat and the Union territories of Daman and Diu.   |
| 87      | Ranchi  | Districts of Ranchi, Lohardaga, Simdega, Gumla, Khunti, Ramgarh, Hazaribagh, Chatra, Palamu, Garhwa, Latehar, Bokaro, Giridih, Koderma, Dhanbad, Deogarh, Jamtara, Pakur, Sahibganj, Godda and Dumka in the State of Jharkhand.   |
| 88      | Rangareddy  | Districts of Bhadrachari, Jogulamba (Gadwal), Khammam, Mahaboobnagar, Nagarkurnool, Nalgonda, Suryapet and Wanaparthy and Rangareddy District (Ward Nos. 11 to 23, 25 and 104 to 110 of Greater Hyderabad Municipal Corporation but excluding Rajendranagar Mandal) in the State of Telangana.  |
| 89      | Rohtak  | Districts namely Rohtak, Jhajjar, Bhiwani, Charkhi Dadri, Jind, Hisar, Sirsa, Fatehabad and Sonapat in the State of Haryana.  |
| 90      | Rourkela  | Districts of Anugul, Sundergarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur (Sonepur), Boudh, Bargarh, Bolangir, Keonjhar, Mayurbhanj and Nuapada in the State of Odisha.   |
| 91      | Salem   | Districts of Salem, Namakkal, Erode, Dharmapuri, Krishnagiri and Dharmapuri, Kangeyam Taluk and Uthukkuli Taluks in the district of Tirupur in the State of Tamil Nadu.   |
| 92      | Secunderabad  | Districts of Jangaon, Jayashankar, Mahboobabad, Warangal (Rural), Warangal (Urban) and Yadadri and Ward Nos. 1 to 10, 81 to 88, 90 and 142 to 150 of Greater Hyderabad Municipal Corporation (falling in Hyderabad, Rangareddy and Medchal Districts) along with Uppal, Kapra, Medipally and Ghatkesar Mandals of Medchal District in the State of Telangana. |
| 93      | Shillong  | State of Meghalaya.   |
| 94      | Shimla  | State of Himachal Pradesh.  |
| 95      | Siliguri  | State of Sikkim and Districts of Darjeeling, Kalimpong, Jalpaiguri, Coochbehar, Alipurduar, Uttar Dinajpur, Dakshin Dinajpur and Malda in the State of West Bengal.   |
| 96      | Surat   | Districts of Surat, Navsari, Valsad, Dangs and Tapi in the State of Gujarat.  |

| <b>Sl. No.</b> | <b>Principal Commissioner/ Commissioner of Central Tax</b> | <b>Territorial Jurisdiction</b>  |
|----------------|--|--|
| <b>(1)</b>     | <b>(2)</b>   | <b>(3)</b>   |
| 97             | Thane  | The areas falling under following pin codes: 400066, 400067, 400068, 400091, 400092, 400101, 400103, 400601, 400602, 400604, 400605, 400606, 400609, 400610, 400613, 400616, 401101, 401104 to 401107 in the State of Maharashtra. |
| 98             | Thane Rural  | The areas falling under following pin codes: 421001 to 421005, 421102, 421103, 421201 to 421206, 421301, 421303, 421304, 421306, 421401 to 421403, 421501 to 421506, 421601 to 421605 in the State of Maharashtra.                 |
| 99             | Thiruvananthapuram   | Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha and Kottayam in the State of Kerala.  |
| 100            | Tiruchirapalli   | Districts of Tiruchirapalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Cuddalore, and D. Gudalur village of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil Nadu. |
| 101            | Tirupati   | Districts of Chittoor, Anantapur, Dr. Y. S. Rajasekharreddy Cuddapah (Kadapa) and Kurnool in the State of Andhra Pradesh.  |
| 102            | Udaipur  | Districts of Udaipur, Rajasamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the State of Rajasthan.   |
| 103            | Ujjain   | Districts of Dhar, Khargone, Badwani, Khandwa, Burhanpur, Ratlam, Mandasaur, Neemuch, Jhabua, Alirajpur, Ujjain, Agar Malwa, Shajapur in the State of Madhya Pradesh.  |
| 104            | Vadodara I   | Vadodara District (excluding Savli and Desar Taluka), Anand, Kheda and Mahisagar Districts in the State of Gujarat   |
| 105            | Vadodara II  | Districts of Panchmahal, Dahod, Chhota Udepur, Bharuch, Narmada and Savli-Desar Taluka of Vadodara District in the State of Gujarat.   |
| 106            | Varanasi   | Districts of Sonebhadra, Mirzapur, Varanasi, Chandauli, Ghazipur, Ballia, Mau, Azamgarh, Deoria, Kushinagar, Gorakhpur, Maharajganj, Sant Kabir Nagar and Siddharth Nagar in the State of Uttar Pradesh.                           |
| 107            | Visakhapatnam  | Districts of Srikakulam, Vizianagram, Visakhapatnam and East Godavari in the State of Andhra Pradesh.  |

**Table III**

**Jurisdiction of Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)**

| <b>Sl. No.</b> | <b>Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)</b> | <b>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</b> |
|----------------|---|---|
| <b>(1)</b>     | <b>(2)</b>  | <b>(3)</b>  |
| 1              | Ahmedabad   | Ahmedabad North, Ahmedabad South, Gandhinagar   |
| 2              | Allahabad   | Allahabad, Kanpur, Varanasi   |
| 3              | Belgavi   | Belgavi, Mangalore  |

| <b>Sl. No.</b> | <b>Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)</b> | <b>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</b> |
|----------------|---|---|
| <b>(1)</b>     | <b>(2)</b>  | <b>(3)</b>  |
| 4              | Bengaluru I   | Bengaluru East, Bengaluru South   |
| 5              | Bengaluru II  | Bengaluru North, Bengaluru North West   |
| 6              | Bhopal  | Bhopal, Jabalpur  |
| 7              | Bhubaneswar   | Bhubaneswar, Rourkela   |
| 8              | Chandigarh  | Chandigarh, Shimla  |
| 9              | Chennai I   | Chennai North, Puducherry   |
| 10             | Chennai II  | Chennai South, Chennai Outer  |
| 11             | Coimbatore  | Coimbatore, Tiruchirapally, Madurai, Salem  |
| 12             | Dehradun  | Dehradun  |
| 13             | Delhi I   | Delhi North, Delhi East   |
| 14             | Delhi II  | Delhi South, Delhi West   |
| 15             | Goa   | Goa   |
| 16             | Guntur  | Visakhapatnam, Guntur, Tirupati   |
| 17             | Gurugram  | Gurugram, Faridabad   |
| 18             | Commissioner (Appeals) Guwahati   | Guwahati, Dibrugarh, Shillong, Itanagar, Dimapur, Imphal, Aizawl, Agartala            |
|                | Additional Commissioner (Appeals) Guwahati  | Guwahati, Dibrugarh, Itanagar   |
|                | Additional Commissioner (Appeals) Shillong  | Shillong, Dimapur, Imphal, Aizawl, Agartala   |
| 19             | Hyderabad I   | Hyderabad, Rangareddy   |
| 20             | Hyderabad II  | Medchal, Secunderabad   |
| 21             | Indore  | Indore, Ujjain  |
| 22             | Jaipur  | Jaipur, Alwar   |
| 23             | Jammu   | Jammu   |
| 24             | Jodhpur   | Jodhpur, Udaipur  |
| 25             | Kochi   | Thiruvananthapuram, Kochi, Kozhikode  |
| 26             | Kolkata I   | Kolkata North, Kolkata South  |
| 27             | Kolkata II  | Howrah, Haldia  |
| 28             | Lucknow   | Lucknow, Agra   |
| 29             | Ludhiana  | Ludhiana, Jalandhar   |
| 30             | Meerut  | Meerut, Ghaziabad   |
| 31             | Mumbai I  | Mumbai South  |
| 32             | Mumbai II   | Mumbai East, Mumbai Central   |
| 33             | Mumbai III  | Mumbai West, Palghar  |
| 34             | Mysuru  | Mysuru, Bengaluru West  |
| 35             | Nagpur  | Nagpur-I, Nagpur-II   |
| 36             | Nashik  | Nashik, Aurangabad  |
| 37             | Noida   | Noida, Gautam Buddha Nagar  |
| 38             | Panchkula   | Panchkula, Rohtak   |
| 39             | Patna   | Patna-I, Patna-II   |
| 40             | Pune-I  | Pune-I, Kolhapur  |
| 41             | Pune-II   | Pune-II   |
| 42             | Raigarh   | Raigarh, Navi Mumbai, Belapur   |
| 43             | Raipur  | Raipur  |
| 44             | Rajkot  | Rajkot, Bhavnagar, Kutch (Gandhidham)   |

| <b>Sl. No.</b> | <b>Commissioner of Central Tax (Appeals) and Additional Commissioner of Central Tax (Appeals)</b> | <b>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</b> |
|----------------|---|---|
| <b>(1)</b>     | <b>(2)</b>  | <b>(3)</b>  |
| 45             | Ranchi  | Ranchi, Jamshedpur  |
| 46             | Siliguri  | Siliguri, Bolpur  |
| 47             | Surat   | Surat, Daman  |
| 48             | Thane   | Thane, Thane Rural, Bhiwandi  |
| 49             | Vadodara  | Vadodara-I, Vadodara-II   |

**Table IV**

**Jurisdiction of Commissioner of Central Tax (Audit)**

| <b>Sl. No.</b> | <b>Commissioner of Central Tax (Audit)</b> | <b>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</b> |
|----------------|--|---|
| <b>(1)</b>     | <b>(2)</b>                                 | <b>(3)</b>  |
| 1              | Ahmedabad                                  | Ahmedabad North, Ahmedabad South, Gandhinagar   |
| 2              | Belgavi                                    | Belgavi, Mangalore  |
| 3              | Bengaluru I                                | Bengaluru East, Bengaluru South   |
| 4              | Bengaluru II                               | Bengaluru North, Bengaluru North West   |
| 5              | Bhopal                                     | Bhopal, Jabalpur  |
| 6              | Bhubaneswar                                | Bhubaneswar, Rourkela   |
| 7              | Chandigarh                                 | Chandigarh, Shimla  |
| 8              | Chennai I                                  | Chennai North, Puducherry   |
| 9              | Chennai II                                 | Chennai South, Chennai Outer  |
| 10             | Coimbatore                                 | Coimbatore, Tiruchirapally, Madurai, Salem  |
| 11             | Dehradun                                   | Dehradun  |
| 12             | Delhi I                                    | Delhi North, Delhi East   |
| 13             | Delhi II                                   | Delhi South, Delhi West   |
| 14             | Durgapur                                   | Siliguri, Bolpur  |
| 15             | Guntur                                     | Visakhapatnam, Guntur, Tirupati   |
| 16             | Gurugram                                   | Gurugram, Faridabad   |
| 17             | Hyderabad I                                | Hyderabad, Rangareddy   |
| 18             | Hyderabad II                               | Medchal, Secunderabad   |
| 19             | Indore                                     | Indore, Ujjain  |
| 20             | Jaipur                                     | Jaipur, Alwar   |
| 21             | Jammu                                      | Jammu   |
| 22             | Jodhpur,                                   | Jodhpur, Udaipur  |
| 23             | Kanpur                                     | Kanpur, Allahabad, Varanasi   |
| 24             | Kochi                                      | Thiruvananthapuram, Kochi, Kozhikode  |
| 25             | Kolkata I                                  | Kolkata North, Kolkata South  |
| 26             | Kolkata II                                 | Howrah, Haldia  |
| 27             | Lucknow                                    | Lucknow, Agra   |
| 28             | Ludhiana                                   | Ludhiana, Jalandhar   |
| 29             | Meerut                                     | Meerut, Ghaziabad   |
| 30             | Mumbai I                                   | Mumbai South  |
| 31             | Mumbai II                                  | Mumbai East, Mumbai Central   |

| <b>Sl. No.</b> | <b>Commissioner of Central Tax (Audit)</b> | <b>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</b> |
|----------------|--|---|
| <b>(1)</b>     | <b>(2)</b>                                 | <b>(3)</b>  |
| 32             | Mumbai III                                 | Mumbai West, Palghar  |
| 33             | Mysuru                                     | Mysuru, Bengaluru West  |
| 34             | Nagpur                                     | Nagpur-I , Nagpur-II  |
| 35             | Nashik                                     | Nashik, Aurangabad  |
| 36             | Noida                                      | Noida , Gautam Buddha Nagar   |
| 37             | Panchkula                                  | Panchkula, Rohtak   |
| 38             | Patna                                      | Patna-I ,Patna-II   |
| 39             | Pune-I                                     | Pune-I , Kolhapur   |
| 40             | Pune-II                                    | Pune-II, Goa  |
| 41             | Raigarh                                    | Raigarh, Navi Mumbai, Belapur   |
| 42             | Raipur                                     | Raipur  |
| 43             | Rajkot                                     | Rajkot, Bhavnagar, Kutch (Gandhidham)   |
| 44             | Ranchi                                     | Ranchi, Jamshedpur  |
| 45             | Shillong                                   | Shillong, Guwahati, Dibrugarh, Itanagar, Dimapur, Imphal, Aizawl, Agartala            |
| 46             | Surat                                      | Surat, Daman  |
| 47             | Thane                                      | Thane, Thane Rural, Bhiwandi  |
| 48             | Vadodara                                   | Vadodara-I, Vadodara-II   |

6. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

[F.No 349/52/2017-GST]

(Dr. Sreeparvathy S. L.)  
Under Secretary to the Government of India