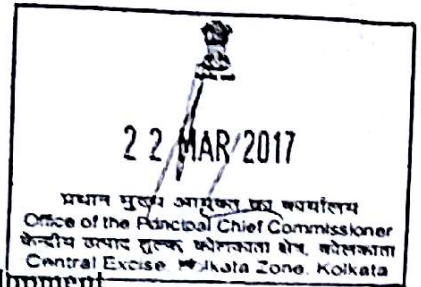


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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Directorate General of Human Resource Development
Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg,
New Delhi - 110001



Handwritten signature/initials: ADC/CCO

F. No. 8/ B / 208 / HRD (HRM)/2015

Dated: 21/ 03 / 2017

To
The Chief Commissioner of Central Excise
Kolkata
Chief Commissioner of Service Tax
Kolkata

Subject: Reorganization of the Central Excise and Service Tax Field Formations in GST Regime-regarding

Sir,

The report on "Reorganization of the Central Excise and Service Tax Field Formations in GST Regime" is in the final stages of approval.

2. In the meanwhile, it is proposed to move ahead in the process of implementation of the Re-organisation exercise. Please find enclosed Annexure comprising of the details of the formations proposed in the state of **West Bengal, Sikkim and UT of Andaman & Nicobar Islands.**

3. It is requested to decide upon -

- a) the jurisdiction of the proposed GST Commissionerates;
- b) the jurisdiction of the proposed sub-Commissionerate;
- c) jurisdiction of the proposed Audit and Appeal Commissionerates;
- d) jurisdiction of the Audit Circles;
- e) name, location and jurisdiction of the proposed Divisions and Ranges;
- f) correlation of the legacy issues with the proposed Commissionerate.

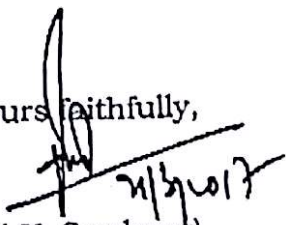
4. Draft Notifications for GST Commissionerates may please be finalised at the earliest. It should be ensured that the Divisions and Ranges are widespread.

5. In order to mutually decide upon the formations in GST regime, the team headed by ADG (HRM-I) from DGHRD is scheduled to conduct a meeting in the Office of the Chief Commissioner of Central Excise, Kolkata on **11.04.2017 at 10 AM**

6. It is requested that the Commissioner handling CCA matters, alternatively Additional/Joint Commissioner may please be deputed to interact with the DGHRD team. The draft notifications for GST Commissionerates, Audit and Appeal Commissionerates as well as draft Trade Notices to be issued for Sub Commissionerates, Divisions and Ranges and Audit Circles may please be handed over to the team during the said visit.

Encl: as above

Yours faithfully,


(Sunil K. Sawhney)
DG, HRD

**ANNEXURE for WEST BENGAL, SIKKIM and ANDAMAN &
NICOBAR ISLANDS**

I. CC ZONE KOLKATA

WEST BENGAL

GST Commissionerates: (1) Kolkata North (2) Kolkata South (3) Howrah (4) Haldia (5) Siliguri (6) Bolpur

Sub Commissionerate: Durgapur under jurisdiction of Bolpur Commissionerate

Audit Commissionerates: Kolkata (2 Nos.), Siliguri

Appeal Commissionerates: Kolkata (2 Nos.), Siliguri

SIKKIM

01 Division and 05 Ranges of Siliguri Commissionerate should be located within the state boundary of Sikkim.

ANDAMAN & NICOBAR ISLANDS

Atleast one Division and its Ranges should be located in the UT of Andaman & Nicobar Islands.

Number of Divisions and Ranges are to be distributed as follows:

In the State of West Bengal: 56 Divisions and 300 Ranges (This should include atleast one Division and its Ranges to be located within the territorial jurisdiction of Andaman & Nicobar Islands.)

In the State of Sikkim: 01 Division and 05 Ranges

While demarcating the jurisdictions it may be ensured that:

- (1) The Division and Ranges should be located within the territorial boundaries of the State / Union Territory.
- (2) The Chief Commissioner may declare one of the G.S.T. Commissionerate in Kolkata Zone as Large Business Unit wherein large taxpaying unit having multi-location within the state may opt to be registered for taxpayer services.
- (3) Where the work warrants the Commissionerate should have exclusive Customs Division(s).