

NOTIFICATION NO. 2/2017-CENTRAL TAX, DATED 19-6-2017 [UPDATED]

[As Corrected by Corrigendum F.No. 349/52/2017-Gst, dated 29-7-2019]

[As Amended by Notification No. 79/2018-Central Tax, dated 31-12-2018, Notification No. 4/2019 - Central Tax, dated 29-1-2019, Notification No. 51/2019 - Central Tax, dated 31-10-2019, Notification No. 2/2021 - Central Tax, dated 12-1-2021, Notification No. 2/2022-Central Tax, dated, 11-3-2022, Notification No. 39/2023-Central Tax, dated 17-8-2023, Notification No. 5/2024-Central Tax, dated 30-1-2024, Notification No.10/2024-Central Tax, dated 29-5-2024, Notification No. 11/2024-Central Tax, dated 30-5-2024 and Notification No. 27/2024-Central Tax, dated 27-11-2024]

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), ¹[*the Government*] 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),
- ²[*(l) Joint Commissioner of Central Tax (Appeals),*]

and the central tax officers subordinate 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;

¹ Corrected vide CORRIGENDUM dated 29-07-2019 before it was read "*the Central Board of Excise and Customs*"

² Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

- (c) Additional Commissioners³[*or Joint Commissioner*] 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 subordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.

⁴[*Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board.*]

⁵[*3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be, subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.*]

4. The Commissioners of Central Tax (Appeals) and ⁶[*any officer not below the rank of Joint Commissioners (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.

3 Substituted for "Additional Commissioner" by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

4 Inserted by Notification No. 79/2018 - Central Tax, dated 31-12-2018, w.e.f. 31-12-2018.

5 Inserted by Notification No. 2/2022-Central Tax, dated, 11-3-2022, w.e.f. 11-3-2022.

6 Substituted for "Additional Commissioners of Central Tax (Appeals)" by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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 ⁷[OR JOINT COMMISSIONER] OF CENTRAL TAX (APPEALS) AND COMMISSIONERS OF CENTRAL TAX (AUDIT)

| <i>Sl. No.</i> | <i>Principal Chief Commissioner /Chief Commissioner of Central Tax</i> | <i>Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Principal Commissioner/ Commissioner of Central Tax</i> | | <i>Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Commissioner (Appeals) and ⁸[or Joint Commissioner] (Appeals)</i> | | <i>Jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Commissioner (Audit)</i> | |
|----------------|--|---|--|--|--|--|----------------------------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | | <i>(4)</i> | | <i>(5)</i> | |
| 1 | Principal Chief Commissioner Ahmedabad | 1.3.1 | Commissioner Ahmedabad North | 1.4.1 | Commissioner (Appeals) Ahmedabad and ⁹ [or Joint Commissioner] (Appeals) Ahmedabad | 1.5.1 | Commissioner (Audit) Ahmedabad |
| | | 1.3.2 | Principal Commissioner Ahmedabad South | | | | |
| | | 1.3.3 | Commissioner Gandhinagar | | | | |
| | | 1.3.4 | Commissioner Rajkot | 1.4.2 | Commissioner (Appeals) Rajkot and Additional Commissioner ¹⁰ [or Joint Commissioner] (Appeals) Rajkot | 1.5.2 | 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 | Commissioner (Appeals I) Bengaluru and Additional Commissioner ¹¹ [or Joint Commissioner] (Appeals I) Bengaluru | 2.5.1 | Commissioner (Audit I) Bengaluru |
| | | 2.3.2 | Commissioner Bengaluru South | | | | |

7 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

8 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

9 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

10 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

11 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | 2.3.3 | Commissioner Bengaluru North | 2.4.2 | Commissioner (Appeals II) Bengaluru and Additional Commissioner ¹² [or <i>Joint Commissioner</i>] (Appeals II) Bengaluru | 2.5.2 | Commissioner (Audit II) Bengaluru | |
| | | 2.3.4 | Commissioner Bengaluru North West | | | | | |
| | | | 2.3.5 | Principal Commissioner Bengaluru West | 2.4.3 | Commissioner (Appeals) Mysuru and Additional Commissioner ¹³ [or <i>Joint Commissioner</i>] (Appeals) Mysuru | 2.5.3 | Commissioner (Audit) Mysuru |
| | | | 2.3.6 | Principal Commissioner Mysuru | | | | |
| | | 2.3.7 | Commissioner Belgavi | 2.4.4 | Commissioner (Appeals) Belgavi and Additional Commissioner ¹⁴ [or <i>Joint Commissioner</i>] (Appeals) Belgavi | 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 ¹⁵ [or <i>Joint Commissioner</i>] (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 ¹⁶ [or <i>Joint Commissioner</i>] (Appeals) Raipur | 3.5.2 | Commissioner (Audit) Raipur | |
| 3.3.4 | | | Commissioner Indore | 3.4.3 | Commissioner (Appeals) Indore and Additional Commissioner ¹⁷ [or <i>Joint Commissioner</i>] | 3.5.3 | Commissioner (Audit) Indore | |
| 3.3.5 | | | Commissioner Ujjain | | | | | |

12 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

13 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

14 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

15 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

16 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

17 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | | | | Commissioner] (Appeals) Indore | | |
| 4 | Chief Commissioner Bhubaneswar | 4.3.1 | Principal Commissioner Bhubaneswar | 4.4.1 | Commissioner (Appeals) Bhubaneswar and Additional Commissioner ¹⁸ [or Joint 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 ¹⁹ [or Joint 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 ²⁰ [or Joint Commissioner] (Appeals) Jammu | 5.5.2 | Commissioner (Audit) Jammu |
| | | 5.3.4 | Principal Commissioner Ludhiana | 5.4.3 | Commissioner (Appeals) Ludhiana and Additional Commissioner ²¹ [or Joint Commissioner] (Appeals) Ludhiana | 5.5.3 | Commissioner (Audit) Ludhiana |
| | | 5.3.5 | Commissioner Jalandhar | | | | |
| 6 | Principal Chief Commissioner Chennai | 6.3.1 | Principal Commissioner Chennai North | 6.4.1 | Commissioner (Appeals I) Chennai and Additional Commissioner ²² [or Joint | 6.5.1 | Commissioner (Audit I) Chennai |
| | | 6.3.2 | Commissioner Puducherry | | | | |

18 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

19 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

20 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

21 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

22 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | | | | Commissioner] (Appeals I) Chennai | | |
| | | 6.3.3 | Commissioner Chennai South | 6.4.2 | Commissioner (Appeals II) Chennai and Additional Commissioner ²³ [or Joint 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 ²⁴ [or Joint 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 ²⁵ [or Joint Commissioner] (Appeals I) Delhi | 7.5.1 | Commissioner (Audit I) Delhi |
| | | 7.3.2 | Commissioner Delhi East | | | | |
| | | 7.3.3 | Principal Commissioner Delhi South | ²⁶ [7.4.2 | Commissioner (Appeals I) 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 | 8.5.1 | Commissioner (Audit) Shillong |
| | | 8.3.2 | Commissioner | | | | |

23 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

24 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

25 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

26 Substituted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021. Prior to its substitution the 7.4.2 as amended by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019, read as under:

"7.4.2 Commissioner (Appeals II) Delhi and Additional Commissioner or Joint Commissioner (Appeals II) Delhi".

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| | | | Dibrugarh | | Commissioner ²⁷ [or <i>Joint Commissioner</i>] (Appeals) Guwahati and Additional Commissioner ²⁸ [or <i>Joint Commissioner</i>] (Appeals) Shillong | | | |
| | | 8.3.3 | Commissioner Shillong | | | | | |
| | | 8.3.4 | Commissioner Itanagar | | | | | |
| | | 8.3.5 | Commissioner Dimapur | | | | | |
| | | 8.3.6 | Commissioner Imphal | | | | | |
| | | 8.3.7 | Commissioner Aizawl | | | | | |
| | | 8.3.8 | Commissioner Agartala | | | | | |
| 9 | Chief Commissioner Hyderabad | 9.3.1 | Principal Commissioner Hyderabad | 9.4.1 | Commissioner (Appeals I) Hyderabad and Additional Commissioner ²⁹ [or <i>Joint Commissioner</i>] (Appeals I) Hyderabad | 9.5.1 | Commissioner (Audit I) Hyderabad | |
| | | 9.3.2 | Commissioner Rangareddy | | | | | |
| | | 9.3.3 | Commissioner Medchal | 9.4.2 | Commissioner (Appeals II) Hyderabad and Additional Commissioner ³⁰ [or <i>Joint Commissioner</i>] (Appeals II) Hyderabad | 9.5.2 | Commissioner (Audit II) Hyderabad | |
| | | 9.3.4 | Commissioner Secunderabad | | | | | |
| 10 | Chief Commissioner Jaipur | 10.3.1 | Principal Commissioner Jaipur | 10.4.1 | Commissioner (Appeals) Jaipur and Additional Commissioner ³¹ [or <i>Joint Commissioner</i>] (Appeals) Jaipur | 10.5.1 | Commissioner (Audit) Jaipur | |
| | | 10.3.2 | Commissioner Alwar | | | | | |
| | | 10.3.3 | Commissioner Jodhpur | 10.4.2 | Commissioner (Appeals) Jodhpur | 10.5.2 | Commissioner (Audit) | |

27 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

28 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

29 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

30 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

31 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | 10.3.4 | Commissioner Udaipur | | and Additional Commissioner ³² [<i>or Joint Commissioner</i>] (Appeals) Jodhpur | | Jodhpur |
| 11 | Principal Chief Commissioner Kolkata | 11.3.1 | Principal Commissioner Kolkata North | 11.4.1 | Commissioner (Appeals I) Kolkata and Additional Commissioner ³³ [<i>or Joint Commissioner</i>] (Appeals I) Kolkata | 11.5.1 | Commissioner (Audit I) Kolkata |
| | | 11.3.2 | Commissioner Kolkata South | | | | |
| | | 11.3.3 | Commissioner Howrah | 11.4.2 | Commissioner (Appeals II) Kolkata and Additional Commissioner ³⁴ [<i>or Joint Commissioner</i>] (Appeals II) Kolkata | 11.5.2 | Commissioner (Audit II) Kolkata |
| | | 11.3.4 | Commissioner Haldia | | | | |
| | | 11.3.5 | Commissioner Siliguri | 11.4.3 | Commissioner (Appeals) Siliguri and Additional Commissioner ³⁵ [<i>or Joint Commissioner</i>] (Appeals) Siliguri | 11.5.3 | Commissioner (Audit) Durgapur |
| | | 11.3.6 | Commissioner Bolpur | | | | |
| 12 | Principal Chief Commissioner Lucknow | 12.3.1 | Principal Commissioner Lucknow | 12.4.1 | Commissioner (Appeals) Lucknow and Additional Commissioner ³⁶ [<i>or Joint Commissioner</i>] (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 | 12.5.2 | Commissioner (Audit) Kanpur |
| | | 12.3.4 | Commissioner | | | | |

32 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

33 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

34 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

35 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

36 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | | Allahabad | | Additional Commissioner ³⁷ [<i>or Joint Commissioner</i>] (Appeals) 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 ³⁸ [<i>or Joint Commissioner</i>] (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 ³⁹ [<i>or Joint Commissioner</i>] (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 ⁴⁰ [<i>or Joint Commissioner</i>] (Appeals) Dehradun | 13.5.3 | Commissioner (Audit) Dehradun | | | | |
| 14 | Principal Chief Commissioner Mumbai | 14.3.1 | Principal Commissioner Mumbai South | ⁴¹ [14.4.1 | <i>Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai]</i> | 14.5.1 | Commissioner (Audit I) Mumbai | | | | |
| | | 14.3.2 | Principal Commissioner Mumbai East | | | | | 14.4.2 | Commissioner (Appeals II) Mumbai and Additional | 14.5.2 | Commissioner (Audit II) Mumbai |
| | | 14.3.3 | Commissioner | | | | | | | | |

37 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

38 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

39 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

40 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

41 Substituted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021. Prior to its substitution, the 14.4.1 as amended by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019, read as under:

"14.4.1 Commissioner (Appeals I) Mumbai and Additional Commissioner or Joint Commissioner (Appeals I) Mumbai"

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| | | | Mumbai Central | | Commissioner ⁴² [<i>or Joint Commissioner</i>] (Appeals II) Mumbai | | |
| | | 14.3.4 | Commissioner Mumbai West | 14.4.3 | Commissioner (Appeals III) Mumbai and Additional Commissioner ⁴³ [<i>or Joint Commissioner</i>] (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 ⁴⁴ [<i>or Joint Commissioner</i>] (Appeals) Raigarh | 14.5.4 | Commissioner (Audit) Raigarh |
| | | 14.3.7 | Commissioner Navi Mumbai | | | | |
| | | 14.3.8 | Commissioner Belapur | | | | |
| | | 14.3.9 | Commissioner Thane | 14.4.5 | Commissioner (Appeals) Thane and Additional Commissioner ⁴⁵ [<i>or Joint Commissioner</i>] (Appeals) Thane | 14.5.5 | Commissioner (Audit) Thane |
| | | 14.3.10 | Commissioner Thane Rural | | | | |
| | | 14.3.11 | Commissioner Bhiwandi | | | | |
| 15 | Chief Commissioner Nagpur | 15.3.1 | Principal Commissioner Nagpur-I | 15.4.1 | Commissioner (Appeals) Nagpur and Additional Commissioner ⁴⁶ [<i>or Joint Commissioner</i>] (Appeals) Nagpur | 15.5.1 | Commissioner (Audit) Nagpur |
| | | 15.3.2 | Commissioner Nagpur-II | | | | |
| | | 15.3.3 | Commissioner Nashik | 15.4.2 | Commissioner (Appeals) Nashik and Additional | 15.5.2 | Commissioner (Audit) Nashik |
| | | 15.3.4 | Commissioner | | | | |

42 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

43 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

44 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

45 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

46 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | | Aurangabad | | Commissioner ⁴⁷ [<i>or Joint Commissioner</i>] (Appeals) Nashik | | |
| 16 | Chief Commissioner Panchkula | 16.3.1 | Principal Commissioner Gurugram | 16.4.1 | Commissioner (Appeals) Gurugram and Additional Commissioner ⁴⁸ [<i>or Joint Commissioner</i>] (Appeals) Gurugram | 16.5.1 | Commissioner (Audit) Gurugram |
| | | 16.3.2 | Commissioner Faridabad | | | | |
| | | 16.3.3 | Commissioner Panchkula | 16.4.2 | Commissioner (Appeals) Panchkula and Additional Commissioner ⁴⁹ [<i>or Joint Commissioner</i>] (Appeals)Panchkula | 16.5.2 | Commissioner (Audit) Panchkula |
| | | 16.3.4 | Commissioner Rohtak | | | | |
| 17 | Chief Commissioner Pune | 17.3.1 | Principal Commissioner Pune-I | 17.4.1 | Commissioner (Appeals) Pune-I and Additional Commissioner ⁵⁰ [<i>or Joint Commissioner</i>] (Appeals) Pune-I | 17.5.1 | Commissioner (Audit I) Pune |
| | | 17.3.2 | Commissioner Kolhapur | | | | |
| | | 17.3.3 | Commissioner Pune-II | 17.4.2 | Commissioner (Appeals) Pune-II and Additional Commissioner ⁵¹ [<i>or Joint Commissioner</i>] (Appeals) Pune-II | 17.5.2 | Commissioner (Audit II) Pune |
| | | 17.3.4 | Commissioner Goa | 17.4.3 | Commissioner (Appeals) Goa and Additional Commissioner ⁵² [<i>or Joint Commissioner</i>] | | |

47 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

48 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

49 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

50 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

51 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

52 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | | | | (Appeals) Goa | | |
| 18 | Chief Commissioner Ranchi | 18.3.1 | Principal Commissioner Patna-I | 18.4.1 | Commissioner (Appeals) Patna and Additional Commissioner ⁵³ [<i>or Joint Commissioner</i>] (Appeals) Patna | 18.5.1 | Commissioner (Audit) Patna |
| | | 18.3.2 | Commissioner Patna-II | | | | |
| | | 18.3.3 | Principal Commissioner Ranchi | 18.4.2 | Commissioner (Appeals) Ranchi and Additional Commissioner ⁵⁴ [<i>or Joint Commissioner</i>] (Appeals) Ranchi | 18.5.2 | Commissioner (Audit) Ranchi |
| | | 18.3.4 | Commissioner Jamshedpur | | | | |
| 19 | Chief Commissioner Thiruvananthapuram | 19.3.1 | Commissioner Thiruvananthapuram | 19.4.1 | Commissioner (Appeals) Kochi and Additional Commissioner ⁵⁵ [<i>or Joint Commissioner</i>] (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 ⁵⁶ [<i>or Joint Commissioner</i>] (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 ⁵⁷ [<i>or Joint Commissioner</i>] (Appeals) Surat | 20.5.2 | Commissioner (Audit) Surat |
| | | 20.3.4 | Commissioner Daman | | | | |
| 21 | Chief Commissioner | 21.3.1 | Principal Commissioner | 21.4.1 | Commissioner (Appeals) Guntur | 21.5.1 | Commissioner (Audit) |

53 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

54 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

55 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

56 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

57 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| Visakhapatnam (Amaravathi) | | Visakhapatnam | and Additional Commissioner ⁵⁸ [<i>or Joint Commissioner</i>] (Appeals) Guntur | 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 |
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| (1) | (2) | (3) |
| 1 | Agartala | State of Tripura. |
| 2 | Agra | Districts of Agra, Firozabad, Mahamaya Nagar, Mathura, Aligarh, Auraiya, Etawah, Kasi Ram Nagar and Etahin in 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 <i>via</i> 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 Dascroi Taluk. 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 <i>via</i> Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road upto Thaltej Cross Road on S.G. Highway, from Thaltej Cross Road upto the Sanand Cross Road on S G Highway on west side, on south side Ahmedabad City Taluka limit and on east side Sabarmati |

⁵⁸ Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

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| | | 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 <i>via</i> Swastik Char Rasta, Vijay Char Rasta, Memnagar Cross Road and Drive-in Road. (2) Area to the west of S.G. Highway starting from Thaltej Cross Roads towards Sanand Cross Roads 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, Sant Ravidas Nagar, Jaunpur, Sultanpur, Amethi (Gauriganj), Pratapgarh, Kaushambi, Chitrakoot, Banda, Fatehpur, Basti, Ambedkar Nagar, Faizabad and Raebareli in the State of Uttar Pradesh. |
| ⁵⁹ [7 | Alwar | Districts of Alwar, Khairthal- Tijara, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhapur, Gangapur City, Sikar, ⁶⁰ [Neem Ka Thana Jhunjhunu and] Kotputli-Behror 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. |
| 10 | Belgavi | 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: 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, |

59 Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 7 read as under:

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| 7 | Alwar | Districts of Alwar, Bharatpur, Dholpur, Dausa, Karauli, Sawai Madhopur, Sikar and Jhunjhunu in the State of Rajasthan. |
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60 Substituted for "Neem Ka Thana and Jhunjhunu and Behror, Bansur, Neemrana, Mandan and Narayanpur tehsils of district" by Notification No. 11/2024-Central Tax, dated 30-5-2024, w.e.f. 30-5-2024.

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| | 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, |
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| | | 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. |
| 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, 563161 and 563162.</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</p> |

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| | | any of the Commissionerates. |
| 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, 581197, 581198, 581202, 581203, 581205, 581208, 581210, 581211, 581212, 581213, 583125, 583127, 583131, 583137 and 583213.</p> <p>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</p> |
| 14 | Bengaluru South | <p>The areas falling under the following postal pin codes in the jurisdiction of part of Bengaluru Urban District in the State of Karnataka:</p> <p>560002, 560004, 560011, 560027, 560029, 560030, 560034, 560041, 560068, 560069, 560076, 560078, 560081, 560083, 560095, 560099, 560100, 560102, 560105, 560108, 560111, 560112, 560114, 560210,</p> |

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| | | 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: 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. 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. 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. |
| 21 | Chandigarh | Union Territory of Chandigarh. |
| 22 | Chennai North | Chennai Corporation Zone Nos. I to IX. (From Ward Nos. 1 to 126 in existence as on 1-4-2017) in the State of Tamil Nadu. The continental shelf and exclusive economic zone contiguous to the eastern coast of India. <i>Explanation:</i> The eastern coast of India refers to the coast |

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| | | 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 1-4-2017) 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 Nos. 127 to 200 in existence as on 1-4-2017) 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, Kangeyam 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. 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. 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. 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 West Delhi in |

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| | | the Union Territory of Delhi. 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 Buddhha Nagar | District of Gautam Buddhha Nagar (excluding the areas falling under the jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the District of Gautam Buddhha 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. 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. |
| ⁶¹ [39] | <i>Guntur</i> | <i>Districts of West Godavari, Krishna, NTR, Eluru, Guntur, Bapatla, Palnadu, Prakasam, SPS Nellore, mandals of Kovvur, Chagullu, Tallapudi, Nidadavole, Undrajavaram, Peravali, Devarapalle, Gopalapuram and Nallajerla of East Godavari District and mandals of Gudur, Chillakaur, Kota, Vakadu, Chittampur, Balayapalli, Venkatagiri, Dakkili, Ozili, Naidupet, Pellakur, Doravarisatram, Sullurpeta and Tada of Tirupati District in the state of Andhra Pradesh. The territorial waters and the seabed and sub soil underlying such waters from where the nearestpoint of the appropriate baseline is located in the state of Andhra Pradesh.]</i> |
| 40 | Gurugram | Revenue District of Gurugram in the State of Haryana. |
| 41 | Guwahati | Districts of Kamrup (Metro), Kamrup (Rural), Baksa, Kokrajhar, Bongaigon, Chirang, Barapeta, Dhubri, South Salmara-Mankachar, Nalbari, Goalpara, Morigaon, Nagoan, Hojai, East Karbi Anglong, West Karbi Anglong, Dima |

61 Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 39 read as under:

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| "39 | <i>Guntur</i> | <i>Districts of Guntur, Krishna, West Godavari, Potti Sriramulu Nellore and Prakasam in the State of Andhra Pradesh.</i> |
| | | <i>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."</i> |

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| | | 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. 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. |
| 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 Nos. 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. |
| ⁶² [49] | Jaipur | Districts of Jaipur, Jaipur (Rural), Dudu, Ajmer, Beawar, Tonk and Kekri ⁶³ [***] 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 | ⁶⁴ [Union territory of Jammu and Kashmir and Union territory of Ladakh] |
| 52 | Jamshedpur | Districts of East Singbhum, West Singbhum and Saraikela - Kharsawan in the State of Jharkhand. |
| ⁶⁵ [53] | Jodhpur | Districts of Jodhpur, Jodhpur (Rural), Phalodi, Nagaur, |

62 Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 49 read as under:

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| 49 | Jaipur | Districts of Jaipur, Ajmer, and Tonk in the State of Rajasthan. |
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63 Words "and Kotputli, Viratnagar and Shahpura tehsils of district Kotputli-Behror" omitted by Notification No. 11/2024-Central Tax, dated 30-5-2024, w.e.f. 30-5-2024.

64 Substituted for "State of Jammu and Kashmir" by Notification No. 51/2019 - Central Tax, dated 31-10-2019.

65 Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 53 read as under:

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| 53 | Jodhpur | Districts of Jodhpur, Nagaur, Pali, Sirohi, Jalore, Barmer, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the State of Rajasthan. |
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| | | Didwana-Kuchaman, Pali, Sirohi, Jalore, Sanchore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar, Hanumangarh and Anupgarh 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. 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 Nos. 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 Nos. 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. |
| 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, Firozpur, 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. 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 Karnataka covered under the postal pin code including: 574101, 574102, 574103, 574104, 574105, 574106, 574107, 574108, 574109, 574110, 574111, 574112, 574113, 574114, 574115, 574116, 574117, 574118, 574119, 574122, |

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| | | <p>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.</p> <p>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.</p> |
| 65 | Medchal | Districts of Adilabad, Jagtial, Kamareddy, Karimnagar, Komaran Bheem (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 Ghatkesar Mandals) in the State of Telangana. |
| 66 | Meerut | Districts of Meerut, Baghpat, Muzaffarnagar, Saharanpur, |

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| | | 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. The continental shelf and exclusive economic zone contiguous to the western coast of India. <i>Explanation:</i> 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 Lakshadweep |
| 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. 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: 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, |

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| | | 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, 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, 557121, 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 <i>via</i> Dhantoli Police station and Baidyanath Square,</p> <p>(iv) Section of State Highway 9 from Ashok Square towards Umrer.</p> |

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| | | <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 Maharashtra.</p> |
| 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, |

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| | | 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 (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 (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, Bhor, Purandhar, Baramati, Indapur Talukas of Pune District; and (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, ⁶⁶ [411069], 412205 and 412308; and (iii) Daund Taluka of Pune district except the area falling in PIN Code number 412202; and (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. 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 Bhadravri, Jogulamba (Gadwal), Khammam, Mahaboobnagar, Nagarkurnool, Nalgonda, Suryapet and |

66 Inserted by Notification No. 5/2024-Central Tax, dated 30-1-2024, w.e.f. 30-1-2024.

| | | |
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| | | 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 Dharampuram, 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. |
| 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. |

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| ⁶⁷ [101] | <i>Tirupati</i> | <i>Districts of Chittoor, YSR Kadapa, Anantpur, Annamayya, Sri Satyasai, Nandyal, Kurnool and mandals of Buchi Naidu Kandriga, Varadaiahpalem, Satyavedu, Srikalahasti, Thottambedu, Renigunta, yerpedu, Kumara Venkata Bhupala Puram, Nagalapuram, Pichatur, Narayanavanam, Tirupati Urban, Tirupati Rural, Chandragiri, Pakala, Ramachandrapuram, Vadamalapet, Puttur, Yerravaripalem and Chinnagottigallu of Tirupati district in the State of Andhra Pradesh.]</i> |
| ⁶⁸ [102] | Udaipur | Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Shahpura, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.] |
| 103 | Ujjain | Districts of Dhar, Khargone, Badwani, Khandwa, Burhanpur, Ratlam, Mandsaur, 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. |
| ⁶⁹ [107] | <i>Visakhapatnam</i> | <i>In the Districts of Srikakulam Vizianagaram, Visakhapatnam, Anarkapalli, Alluri Sitaramaraju, Parvatipurammanyam, Dr. B.R. Ambedkar Konaseema, Kakinada and mandals of Rajamahendravaram Urban, Rajamahendravaram Rural, Kadiam, Rajanagaram, Seethanagaram, Korukonda, Gokavaram, Anaparathi, Biccavolu and Rangampeta of East Godavari District in the State of Andhra Pradesh.]</i> |

⁶⁷ Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 101 read as under:

| | | |
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| "101 | <i>Tirupati</i> | <i>Districts of Chittoor, Anantapur, Dr. Y. S. Rajasekharreddy Cuddapah (Kadapa) and Kurnool in the State of Andhra Pradesh."</i> |
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⁶⁸ Substituted by Notification No. 10/2024-Central Tax, dated 29-5-2024, w.e.f. 29-5-2024. Prior to its substitution, sl.no. 102 read as under:

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| 102 | Udaipur | Districts of Udaipur, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the State of Rajasthan. |
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⁶⁹ Substituted by Notification No. 39/2023-Central Tax, dated 17-8-2023, w.r.e.f. 4-4-2022. Prior to its substitution, serial number 107 read as under:

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| "107 | <i>Visakhapatnam</i> | <i>Districts of Srikakulam, Vizianagram, Visakhapatnam and East Godavari in the State of Andhra Pradesh."</i> |
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TABLE III

Jurisdiction of Commissioner of Central Tax (Appeals) and Additional Commissioner ⁷⁰[or Joint Commissioner] of Central Tax (Appeals)

| <i>Sl.No.</i> | <i>Commissioner of Central Tax (Appeals) and Additional Commissioner ⁷¹[or Joint Commissioner] of Central Tax (Appeals)</i> | <i>Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax</i> |
|---------------|--|---|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> |
| 1 | Ahmedabad | Ahmedabad North, Ahmedabad South, Gandhinagar |
| 2 | Allahabad | Allahabad, Kanpur, Varanasi |
| 3 | Belgavi | Belgavi, Mangalore |
| 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 ⁷² [or Joint Commissioner] (Appeals) Guwahati | Guwahati, Dibrugarh, Shillong, Itanagar, Dimapur, Imphal, Aizawl, Agartala |
| | Additional ⁷³ [or Joint 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 |

70 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

71 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

72 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

73 Inserted by Notification No. 4/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019.

| | | |
|----|------------|---------------------------------------|
| 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) |
| 45 | Ranchi | Ranchi, Jamshedpur |
| 46 | Siliguri | Siliguri, Bolpur |
| 47 | Surat | Surat, Daman |
| 48 | Thane | Thane, Thane Rural, Bhiwandi |
| 49 | Vadodara | Vadodara-I, Vadodara-II |

⁷⁴[Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at SI. Nos. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at SI. Nos. 13 and 14 of Table III;

Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at SI. Nos. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at SI. Nos. 31 and 32 of Table III.]

TABLE IV

⁷⁴ Inserted by Notification No. 2/2021-Central Tax, dated 12-1-2021, w.e.f. 12-1-2021.

JURISDICTION OF COMMISSIONER OF CENTRAL TAX (AUDIT)

| Sl. No. | Commissioner of Central Tax (Audit) | Jurisdiction in terms of Principal Commissioner or Commissioner of Central Tax |
|----------------|--|---|
| (1) | (2) | (3) |
| 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 |
| 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 Buddh 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 |

⁷⁵[⁷⁶TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

| Sl. No. | Principal Commissioner or Commissioner of Central Tax | Powers (Exercisable throughout the territory of India) |
|---------|---|---|
| (1) | (2) | (3) |
| 1. | Principal Commissioner Ahmedabad South | Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017. |
| 2. | Principal Commissioner Bengaluru East | |
| 3. | Principal Commissioner Bhopal | |
| 4. | Principal Commissioner Bhubaneswar | |
| 5. | Principal Commissioner | |

75 Substituted by Notification No. 27/2024-Central Tax, Dated, 25-11-2024, w.e.f. 01-12-2024, before it was read as under “

TABLE V

Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence

| Sl. No. | Principal Commissioner or Commissioner of Central Tax | Powers (Exercisable throughout the territory of India) |
|---------|---|--|
| (1) | (2) | (3) |
| 1. | Principal Commissioner Ahmedabad South | Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and |
| 2. | Principal Commissioner Bhopal | |
| 3. | Principal Commissioner Chandigarh | Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act 2017.] |
| 4. | Commissioner Chennai South | |
| 5. | Principal Commissioner Delhi North | |
| 6. | Principal Commissioner Guwahati | |
| 7. | Commissioner Rangareddy | |
| 8. | Principal Commissioner Kolkata North | |
| 9. | Principal Commissioner Lucknow | |
| 10. | Commissioner Thane | |

76 Inserted by Notification No. 2/2022-Central Tax, Dated, 11-3-2022, w.e.f. 11-3-2022.

| | | |
|-----|---|--|
| | <i>Chandigarh</i> | |
| 6. | <i>Commissioner Chennai South</i> | |
| 7. | <i>Principal Commissioner Delhi North</i> | |
| 8. | <i>Commissioner Delhi West</i> | |
| 9. | <i>Commissioner Faridabad</i> | |
| 10. | <i>Principal Commissioner Guwahati</i> | |
| 11. | <i>Principal Commissioner Jaipur</i> | |
| 12. | <i>Principal Commissioner Kolkata North</i> | |
| 13. | <i>Principal Commissioner Lucknow</i> | |
| 14. | <i>Principal Commissioner Meerut</i> | |
| 15. | <i>Commissioner Nagpur-II</i> | |
| 16. | <i>Commissioner Palghar</i> | |
| 17. | <i>Commissioner Pune-II</i> | |
| 18. | <i>Commissioner Rangareddy</i> | |
| 19. | <i>Principal Commissioner Ranchi</i> | |
| 20. | <i>Commissioner Surat</i> | |
| 21. | <i>Commissioner Thane</i> | |
| 22. | <i>Commissioner Thiruvantathapuram</i> | |
| 23. | <i>Principal Commissioner Visakhapatnam</i> | |

6. This notification shall come into force on the 22nd day of June 2017.