



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Srinagar.

Notification

Srinagar, the 11th July, 2015

SRO 223.- In exercise of the powers conferred by rule 3 of the Jammu and Kashmir Value Added Tax Rules, 2005, read with rule 3 of the Jammu and Kashmir General Sales Tax Rules, 1962 & in supersession of all previous notifications issued on the subject, the Government hereby notify jurisdiction of the Assessing Authorities in respect of the areas as shown in Column(3) of the sub-joined schedule annexed to this notification for the purposes of assessment and other functions under the Jammu and Kashmir Value Added Tax Act, 2005 and Jammu and Kashmir General Sales Tax Act, 1962(XI of 1962).

By Order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Commissioner/Secretary to Government

Finance Department

No. ET/Re-org. 80/2013-I

Dated: 11-07-2015

Copy to the:-

1. Commissioner/Secretary to Government, General Administration Department.
2. Secretary to the Government, Department of Law, Justice & Parliamentary Affairs (w.7.sc).
3. Commissioner, Commercial Taxes Department, J&K, Srinagar.
4. Excise Commissioner, J&K, Srinagar.
5. OSD to Hon'ble Minister for Finance.
6. Principal Private Secretary to Chief Secretary.
7. Private Secretary to Hon'ble Minister of State for Finance.
8. Private Secretary to Commissioner/Secretary, Finance.
9. P.A to Special Secretary, Finance.
10. Incharge website, Finance.
11. Order file/Stock file.

(Ghulam Dastgeer Alam)

Under Secretary to Government
Finance Department

ANNEXURE TO SRO-223 DATED: 11.07.2015

Jammu Division

S. No.	NAME OF THE CIRCLE	JURISDICTION
1.	A	a) All the dealers having their principal place of business within the areas on the left hand side of the road leading from Raj Bhawan and proceeding to CPO crossing Palace Road, New Sectt. and turning to parade from Ranvireswar Temple and proceeding to Purani-Mandi after turning near Geeta Bhawan through Mohalla Paharian and meeting Purani-Mandi New Basic School, proceeding from this point to Link Road, Jain Bazar, Upper Bazar and Panjtirthi extending upto new Toll Plaza, Ban along NH-1A. b) The shops and establishments having their principal place of business in the area encircled by above referred road, i.e., Pacca Danga, Patel Bazar, Sabzi Mandi, parade Ground Raj Tilak Road, Upper Paharian Mohalla etc. but excluding:- - Persons dealing in timber & coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning manufacturing Units. - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the Jurisdiction of Special Circles.
2.	B	The dealers having their Principal place of business:- - Within the areas on the left hand side of the road starting from Panjtirthi proceeding towards Upper Bazar, Chowk Chabutra, Jain Bazar; - Within the areas on the left hand side of the road from Dhakki Sarajan, Pir Mitha, Lakhdara Bazar upto Ghas Mandi Chowk; - Within the area on left hand side of the road through Rajinder Bazar, Shahidi Chowk and proceeding to Vir-Marg and turning towards GSS Road - Within the area on right side of the road starting from General Bus Stand, Jammu via Gumat upto Tawi Bridge within areas on right side of the road starting from Tawi Bridge and turning back via B.C. Road upto Municipal limits of Jammu - Within areas falling on right hand side from Gurdwara Sunder Singh crossing upto Lower-Gumat. - Within areas falling from Raghunath Temple Chowk, Municipal Market, Below Gumat, Vinayak Bazar upto Northern end of Tawi bridge. - Area falling on left hand side of the road referred to above within Municipal limit of Jammu city i.e., DarbarGarh, PacckiDhaki, Mohalla Julaka, Mastgarh, Dalpatian, Gujar Nagar and Chand Nagar. - Within area on the right hand side starting from Shalimar crossing upto Indira Chowk via SMGS Hospital road and areas on the left hand side from Shalimar crossing upto lower Gumat but excluding; - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning manufacturing Units. - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the Jurisdiction of Special Circles.

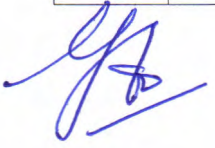
3.	C	All the dealers having their principal place of business:- a) Within the areas on the right hand side of road leading from Raj Bhawan to CPO and proceeding to palace road, Library Chowk, new Secretariat Road to City Chowk turning towards Raghunath Bazar upto Upper Gumat; b) The shops and establishment falling in the area encircled by roads referred in S.No. A i.e., Karan Nagar, Amphalla, Exchange Road, Ragunath Pura, Hari Market, Upper Gumat, Kaleeth Nagar but excluding:- - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shop. - Persons falling in the jurisdiction of Special Circles.
4.	D	All dealers having Principal place of business:- a) within the areas on the right hand side of National Highway starting from Southern end of Tawi Bridge upto Shastri Nagar, Cremation ground. b) Within the areas on both sides of Airport road from Satwari Chowk upto Airport but excluding. - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under J&K, GST Act 1962. - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
5.	E	All the dealers having their principal place of business within:- a) Areas enclosed by the road starting from Southern end of Tawi Bridge upto cremation ground Shastri Nagar along the National Highway then turning towards left through Shastri Nagar Dudhadhari Mandir upto Green Belt via Valmiki Colony then turning towards right upto zorawar singh chowk (near Jehlum Resort) towards Railway Station then moving towards Divisional Commissioner Office, Panama Chowk along the University Road culminating again at Southern End of the Tawi Bridge. b) Areas on the left hand side of the University Road starting from Southern end of the Tawi Bridge upto Railway over bridge on Narwal Road via Panama Chowk but excluding, - Persons dealing in timber and coal. - Persons owning manufacturing Units; - Persons dealing in IMFL / Services covered under J&K, GST Act 1962; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shop. - Persons falling in the jurisdiction of Special Circles.
6.	F	a) All the dealers having their principal place of business within areas on the right hand side of the road leading from City Chowk to Kanak Mandi, Rajinder Bazar, Shahidi-Chowk and turning to VirMarg, Raghunath Chowk, Raghunath Bazar and touching City Chowk including Partapgarh & Panjbakter Road. b) All persons carrying on business of manufacturing and selling of bricks and brick tiles (BrickKilns) in the district of Jammu.

		c) Persons dealing in timber and coal, within Jammu District but excluding:- - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning manufacturing Units. - Persons running Dhabas and Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
7.	G	All small scale manufacturing units having their principal place of business in recognized Industrial Estates of Jammu district but also including Bari-Brahmana & Birpur Industrial Estates of Samba district but excluding. Persons falling in the jurisdiction of Special Circles.
8.	H	- All the persons dealing in IMFL having their principal place of business within the district of Jammu and tehsil, Bari-Brahmana of district Samba. - All the persons dealing in dhabas and Halwai shop running in district of Jammu and Tehsil Bari-Brahmana of District Samba, but excluding the persons falling in the jurisdiction of Special Circles.
9.	I	- All small scale manufacturing units having their principal place of business situated in Jammu district south of Tawi bridge but outside recognized Industrial Estates and also including such units falling under area of tehsil Bari Brahamna of Samba district. - Medium and large Scale manufacturing Units having their principal place of business in District Jammu and tehsil Bari-Brahmana of Samba district but excluding the dealers falling in the jurisdiction of Special Circles.
10.	J	All the dealer having their principal place of business:- - Within the areas encircled by the road starting from Amar Singh palace upto Jewel Chowk and thereon to Canal Head moving along Akhnoor Road upto Cremation ground Muthi Morh taking right turn towards Roop Nagar Police Post moving towards and culminating at Mian Dido Chowk, Ambphalla via New-Plot. - Within the areas falling on the right hand side of the road starting from Mian Dido chowk, Ambphalla upto Roop Nagar Police Post but excluding. - Persons dealing in timber & Coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning manufacturing Units; - Bricks Kilns dealer and brick tiles(BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
11.	K	All the dealer having their principal place of business:- - Within the areas on the right hand side from the end of the Jain Bazar and leading towards Dhaki-Sarajan, Link Road, Pir-mitha and Lakhdatabazar; - All shops and establishments on the right hand side of the road leading from Ghas MandiChowk, Kanak-Mandi, Shalimar, Parade and turning towards Purani-Mandi through Mohalla Paharian Link Road upto Dhaki Sarajan. - The shops and establishments falling in the areas encircled by above road mentioned in 1 and 2 above in Mohalla-Malhotrian, Old Hospital Road, Lower MohallaPaharian, Gali Dal Wali etc., but excluding - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962 - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops.

		vi. Persons falling in the jurisdiction of Special Circles
12.	L	All the dealers having their principal place of business within:- a) Areas starting from Railway over bridge towards Narwal, Bahu fort area, Sunjawan, Bhatindi, Bajalta, Transport Nagar, Channi-Himat, Sainik Colony, Chowadhi and Greater Kailash. b) Areas on the both sides of Jammu bye pass road starting from Sidhra Bridge upto Kunjwani but excluding: - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under GST Act 1962. - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running dhabas & Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
13.	M	All small scale manufacturing units having their principal place of business situated in Jammu district north of Tawi Bridge outside recognized Industrial Estates but excluding the Persons falling in the jurisdiction of Special Circles.
14.	N	All the dealers having their principal place of business on the areas on left hand side of the road starting from Jewel Chowk upto old Akhnoor Bridge including areas of Talab Tillo, Bhagwati Nagar, Gole Gujral, Gho Manhasan, Anand Nagar, Gajansoo, Jhiri, Marh and tehsil Pargwal but excluding: - Persons dealing in timber and coal. - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
15.	O	All the dealers having principal place of business within :- a) Tehsils of Akhnoor, Jourian, Khour, Kharahballi, MeraMandrian and Chowki-Choura of District Jammu. b) Areas falling on both sides of the road starting from new Akhnoor bridge upto police Check Post Roopnagar including Agor, Bhalwal, Kot, Raipur, Bantalab. c) Areas falling on right hand side of the Akhnoor road starting from cremation ground Muthi Morh upto old Akhnoor bridge but excluding. - Persons dealing in timber and coal - Persons dealing in IMFL/Services covered under GST Act 1962. - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). - Persons running Dhabas and Halwai Shops. - Persons falling in the jurisdiction of Special Circles.
16.	P	All the dealers having their principal place of business: Within the areas of Trikuta Nagar, Nanak Nagar, Shastri Nagar, Sanjay Nagar, Digiana along both sides of National Highway from cremation ground Shastri Nagar upto Parmandal Morh but excluding : - Persons dealing in timber and coal - Persons dealing in IMFL / Services covered under GST Act 1962. - Persons owning manufacturing Units; - Persons dealing in manufacturing and sale of bricks and brick tiles

		(BrickKilns). v. Persons running Dhabas and Halwai Shops vi. Persons falling in the jurisdiction of Special Circles.
17.	Q	All the dealers having principal place of business within the areas of " R.S. Pura, Miran Sahib, Bishnah, Arnia of Jammu district and tehsil Bari Brahmana of Samba district but excluding: i. Persons dealing in timber and coal ii. Persons dealing in IMFL/Services covered under GST Act 1962. iii. Persons owning manufacturing Units; iv. Persons dealing in manufacturing and sale of bricks and brick tiles (BrickKilns). v. Persons running dhabas and Halwai Shops. vi. Persons falling in the jurisdiction of Special Circles.
18.	Samba-I	All the dealers having principal place of business in the Samba district excluding tehsil Bari-Brahmana but excluding:- i. Persons owning Manufacturing Units. ii. Persons dealing in IMFL. iii. Persons running Dhaba's and Halwai shops. iv.) Persons falling in the jurisdiction of Special Circles.
19.	Samba-II	All the manufacturing units, IMFL dealers and dealers dealing in Services covered under J&K GST ACT, 1962, having their principal place of business, in the Samba district excluding:- i. Manufacturing units having principal place of business in tehsil Bari Brahmana. ii. Persons falling in the jurisdiction of Special Circles.
20	Kathua-I	All the dealers having their principal place of business, in district Kathua but excluding:- i. Persons owning Manufacturing Units. ii. Persons dealing in IMFL/ Dealers falling in the jurisdiction of Special Circles.
21.	Kathua-II	All the manufacturing units, IMFL dealers and dealers dealing in Services covered under J&K GST ACT, 1962 having principal place of business, in district of Kathua but excluding:- i. Persons falling in the jurisdiction of Special Circles.
22.	Udhampur-I	All dealers having their principal place of business, in district of Udhampur except areas falling on Tikri-Panthal road & Tikri to Ban Toll Post, Nagrota on Highway, but excluding:- i. Persons dealing in Services covered under J&K GST Act 1962. ii. Persons falling in the jurisdiction of Special Circles.
23.	Udhampur-II (Reasi)	All the dealers having their principal place of business in district Reasi and along the National Highway from Tikri Post upto Ban but excluding the i. Persons dealing in Services covered under J&K GST Act 1962. ii. Persons falling in the jurisdiction of Special Circles.
24.	Doda	All the dealers having principal places of business, in revenue districts of Doda, Ramban, Kishtwar but excluding i. Persons falling in the jurisdiction of Special Circles.

25.	Rajouri	<i>All the dealers (including Service Providers registered under J&K GST ACT, 1962) having their principal place of business, in Revenue Districts of Rajouri but excluding i. Persons falling in the jurisdiction of Special Circles.</i>
26.	Poonch	<i>All the dealers having principal place of business in Poonch District (including dealers providing services covered under J&K GST ACT, 1962) but excluding:- i. Persons falling in the Jurisdiction of special Circles.</i>




SPECIAL CIRCLES IN JAMMU DIVISION

1	SPECIAL CIRCLE -I	1. All the Multinational Companies and National Companies(Limited and Private Limited Companies) and their Depots having their principal place of business situated in Narwal and Transport Nagar and North of Tawi River of Jammu District 2. Persons dealing exclusively in Gold, Silver and Platinum ornaments, Precious Stones, Bullions having their principal of business north of Tawi River of Jammu District. 3. Any other dealer/class of dealers the Commissioner may by way of an order notify.
2	SPECIAL CIRCLE -II	1. All the Multinational Companies and National Companies(Limited and Private Limited Companies) and their Depots having their principal place of business situated to the South Tawi River falling in Jammu District and Dealers falling in Tehsil Bari Brahamana of Samba District. 2. Persons dealing exclusively in Gold, Silver and Platinum ornaments, Precious Stones, Bullions having their principal of business to the south of Tawi River of Jammu District. 3. Any other dealer/class of dealer, the Commissioner may by way of an order notify.

SPECIAL CIRCLES UNDER J&K GENERAL SALES TAX ACT, 1962 IN JAMMU DIVISION

A	GST SPECIAL CIRCLE JAMMU	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the district of Jammu.
B	GST SPECIAL CIRCLE UDHAMPUR	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the districts of Udhampur and Reasi.
C	GST SPECIAL CIRCLE DODA	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the districts of Doda, Kishtwar and Ramban.

Kashmir Division

S. No.	NAME OF THE CIRCLE	JURISDICTION
1	A	All dealers having principal place of business or the place of business, as the case may be within the areas:- Left hand side of Hari Singh High Street to Amirakadal Bridge Both sides of road starting from Amirakadal Bridge and ending at Police Station, KothiBagh including right hand side links and left hand side links connecting LalChowk/Residency Road with Maulana Azad Road but excluding:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.
2	B	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Falling on both sides of the roads leering from Budshah Bridge uptoGawkadal Bridge including link roads; • Maulana Azad Road upto Govt. Women's College; • Area on the left side of M.A. Road between Budshah Bridge and Women's College upto Barber Shah Bridge i.e., excluding:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.
3	C	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Right back of River Jhelum starting from Gawkadal Bridge upto Cement Bridge i.e., (Noor Bagh via Habbakadal, Zainakadal, S.R.Gunj, Nawakadal, Khanikahisukhta, Safakadal but excluding the dealers falling under the jurisdiction of Circle "N" and:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks vi. Persons dealing in restaurant sales.
4	D	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Right Hand side of Hari Singh High Street starting from Jahangir Chowk leading towards Amirakadal, Maharaja Bazar, Old Hospital Road, Naaz Cinema Road. • Areas falling on the left hand side of road starting from exhibition crossing to Ram Bagh Bridge including Jawahar Nagar, Rajbagh, Gogjibagh and Wazirbagh but excluding:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.

5	E	All Small scale Industrial Units having their place of businesses in the organised industrial sector falling in the District of Srinagar and industrial Estate Zakura. • All medium and large scale Units falling in the Kashmir Division but excluding districts of Leh and Kargil and:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons dealing in restaurant sales.
6	F	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Falling on residency road starting from Kothibagh Police Station to Pandretihan including Batwara, Ram Munshibagh, Sonawar, Amar Singh Club Road and the Bund beyond State Bank of India building and Durganag Road • Both sides of MaulanaAzad Road starting from the end of Govt. Women's College (including Link Roads) between Sheerwani Road and M.A. Road upto Municipal Limits via Dalgate and Boulevard Road, Dalgate to Nawpura Bridge and KhayamChowk toBarbershah Crossing via Munawarabad Road and from Shalimar crossing to Zakoora crossing via Tailbalbut excluding:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.
7	G	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Areas falling on both sides of the road starting from New Secretariat to HMT Crossing (Outer Side) including Zainkote via Batmaloo, Qamerwari. • Dealers falling in the area i.e., Narsingharh and Ball garden but excluding the dealers falling in the areas of Suthrashahi, NeelamChowk and Karan Nagar and also:- - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.
8	H	All dealers whose principal place of business in : • area between Barzulla crossing via Hyderpora to Cooperative Colony Per bagh Bridge • area from both side of Rambagh Bridge leading towards Old Airport via Barzulla and Sanat Nagar. But excluding: - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962; - Persons owning Industrial Units; - Persons dealing in Bricks. - Persons dealing in restaurant sales.
9	I	All dealers having principal place of business or the place of business, as the case may be, within the areas starting from Rambagh crossing upto B.K. Pora including Chanpora, Natipora, • area starting Panthachowk via Nowgam including boths of Lasjan upto Tankpora but excluding: - Persons dealing in Timber; - Persons dealing in Indian Made Foreign Liquor. - Persons dealing in IMFL / Services covered under J&K GST Act 1962. - Persons owning Industrial Units.

		v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales.
10	J	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Both sides of the road starting from Nowpora Bridge upto Nallahmar crossing (Old Police Station Khanyar). • Both sides of the road including right and left hand links from Sheeraz crossing to Kashmir University gate including Western side of Dal Lake. All the areas falling on the right hand side of the road starting from Nallahmar crossing Khanyar upto SKIMS via Hawal, and Lal Bazar but excluding:- i. Persons dealing in Timber; ii. Persons dealing in Indian Made Foreign Liquor. iii. Persons dealing in IMFL / Services covered under J&K GST Act 1962; iv. Persons owning Industrial Units. v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales falling in district Srinagar.
11	K	All dealers having principal place of business in the tehsils of Tral & Pampore; Brick Kilns operating in tehsils of Tral & Pampore; • Industrial Units falling in the tehsils of Tral & Pampore but excluding the dealers dealing in IMFL.
12	L	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Areas commencing from Jahangir crossing upto Kani Kadal Bridge via Old Secretariat Road, Shahid Gunj including Karan Nagar Chowk • Both sides from exhibition crossing to New Secretariat of the area starting from exhibition crossing upto Ram bagh Bridge. Dealers falling in the areas i.e., Sutra shahi, Neelam Chowk and Karan Nagar upto Kaka Sarai but excluding:- i. Persons dealing in Timber; ii. Persons dealing in Indian Made Foreign Liquor. iii. Persons dealing in IMFL / Services covered under J&K GST Act 1962. iv. Persons owning Industrial Units. v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales.
13	M	All small scale Industrial Units having their place of businesses in the outside Industrial Sectors on the eastern & Western Side of the river Jhelum in District of Srinagar but excluding:- i. Persons dealing in Timber; ii. Persons dealing in Indian Made Foreign Liquor. iii. Persons dealing in IMFL / Services covered under J&K GST Act 1962. iv. Persons owning Industrial Units in organized sector of district Srinagar. v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales.
14	N	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Falling on both sides of the Nallahmar starting from (Old Police Station Khanyar) upto Cement Bridge. • Areas falling on left hand side of the road starting from Nallahmar crossing Khanyar Jammia Masjid Gojwara left hand side upto SKIMS Soura but excluding:- i. Persons dealing in Timber; ii. Persons dealing in Indian Made Foreign Liquor. iii. Persons dealing in IMFL / Services covered under J&K GST Act 1962. iv. Persons owning Industrial Units in organized sector of district Srinagar. v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales of district Srinagar.

15	O	All dealers having principal place of business or the place of business, as the case may be, within the areas:- • Areas commencing from Tankipora Bridge onwards upto Cement Bridge on the left hand side of river Jhelum. • Kanikadal Bridge onwards via Medical College Road upto Kaka Sarai and beyond Kaka Sarai Both sides of the area upto Cement Bridge but excluding the area falling in Commercial Taxes Circle "G" • All the areas starting from Sayeed Mansoor Bridge upto Cement Bridge via Nawabazar and the link roads connecting between the left hand side of the roads i.e., Nawabazar road and MujahidManzil Road but excluding:- i. Persons dealing in Timber; ii. Persons dealing in Indian Made Foreign Liquor. iii. Persons dealing in IMFL / Services covered under J&K GST Act 1962. iv. Persons owning Industrial Units in organised sector of district Srinagar. v. Persons dealing in Bricks. vi. Persons dealing in restaurant sales.
16	Budgam	All dealers having principal place of business as the case may be falling in the District Budgam, except dealers falling in circles H, I and Q • Bricks kilns operating in the districts of Budgam and Srinagar, • Industrial Units falling in the districts of Budgam excluding organized sector of Zainakote & Sant Nagar but excluding: i. Persons dealing in Indian Made Foreign Liquor. ii. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
17	Pulwama	All dealers having principal place of business in the District Pulwama excluding the areas falling in Circle - Shopian. • Brick Kilns operating in District Pulwama; • Industrial Units falling in the Pulwama and un organised SSI Units except Lassipora industrial estate but excluding:- i. Persons dealing in Indian Made Foreign Liquor. ii. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
18	Anantnag- I	All dealers having their place of business or principal place of business as the case may be, within the areas: i) Areas commencing from Mehandi Kadal via Lal Chowk upto Sherbagh via Reshi Bazar including the lanes situated on left hand side of road. ii) Janglat Mandi, Cheeni Chowk, Achabal Ada, Veernag, Doru and Achabal upto Duksum but excluding, persons dealing in IMFL/Services covered under J&K GST Act 1962. iii) All dealers dealing in IMFL in district Anantnag and Kulgam.
19	Anantnag- II	All dealers having their place of business or principal place of business as the case may be, within the areas:- i) Link Road from Khanabal Chowk, K.P Road upto Pahalgam including all areas falling on both sides of K.P. Road. ii) Court Road proceeding to Matan Ada upto Sarnal via Kadipora including Industrial Estates, General Bus Stand and KMD Ada. iii) All dealers falling in the Tehsil of Matan, Pahalgam and other parts of town but excluding persons dealing in IMFL/Services covered under J&K GST Act 1962.
20	Sopore	All dealers having principal place of business in Sub Division Sopore including dealers falling in district Bandipora except Tehsil Sumbal and Hajin, but excluding i. Persons dealing in IMFL / Services covered under J&K GST Act 1962. ii. Areas falling in jurisdiction of Commercial Taxes Circle Q Srinagar.

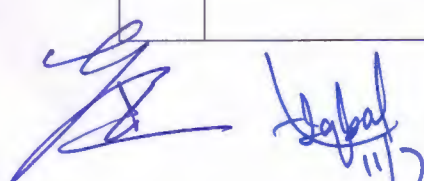
21	Baramulla	All dealers having principal place of business in the district of Baramulla but excluding:- i. Persons dealing in IMFL / Services covered under J&K GST Act 1962; ii. Areas falling in jurisdiction of Commercial Taxes Circle Q Srinagar, iii. Areas falling in jurisdiction of Commercial taxes Circle Sopore.
22	Kupwara	All dealers having their principal place of business in District of Kupwara but excluding:- i. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
23	P (Gandarbal)	All dealers having their principal place of business in the district Gandarbal including • areas commencing from Main Chowk SKIMS , Soura, Buchpora, Ahmad Nagar , Nagbal upto Sonamarg • areas falling on both sides of 90 feet road starting from Police Station Soura via Elahi Baghto Pandach • areas starting from Elahibagh via Malbagh upto Nasimbagh crossing • areas falling on both sides from kashmir University Gate via Habak Zakura, Ghulab bagh, Pandach including Shuhama and Alusteng but excluding Batpora and Tailbal and excluding:- i. Persons dealing in Indian Made Foreign Liquor. ii. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
24	Q (Shalteng)	All dealers having their principal place of business in • areas starting from HMT crossing to Gulmarg via Narbal including Tehsil Magam • area falling within sub division Patan of District Baramulla • area starting from HMT crossing upto Hajan including Tehsil Sumbal and Hajin of district of Bandipora. but excluding:- i. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
25	Anantnag-III (Kulgam Circle)	All dealers (including SSI Units, Brick Kiln, Timber dealers) having their principal place of business, • starting from Sangam via Bijbihara, Khanbal Chowk upto Lowermunda/Jawhar Tunnel • All dealers having their principal place of business in district Kulgam but excluding:- i. Persons dealing in Indian Made Foreign Liquor. ii. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
26	Shopian	All dealers having their principal place of business in District Shopian Industrial estate of Lassipora but excluding:- i. Persons dealing in Indian Made Foreign Liquor ii. Persons dealing in IMFL / Services covered under J&K GST Act 1962.
27	Leh	•All dealers having their principal place of business in district of Leh • • SSI Units falling in the district of Leh. • Persons dealing in IMFL having their principal place of business in district Leh. •All dealers dealing in services covered under J&K GST Act 1962. •Dealers dealing in timber in district Leh •Brick Kiln Owners operating in district Leh
28	Kargil	•All dealers having their principal place of business in district of Kargil• • SSI Units falling in the district of Kargil. • Persons dealing in IMFL having their principal place of business in district Kargil. •All dealers dealing in services covered under J&K GST Act 1962. •Dealers dealing in timber in district Kargil. •Brick Kiln Owners operating in district Kargil.

SPECIAL CIRCLES IN KASHMIR DIVISION

1	SPECIAL CIRCLE -I	Dealers registered for sale of timber, IMFL, hoteliers and bars and restaurants of district Srinagar or any other dealer as may be notified by Commissioner Commercial Taxes on the basis of commodity or turnover.
2	SPECIAL CIRCLE -II	Dealers registered for sale of automobiles, lubricants, Liquefied Petroleum Gas, ATF, SKO, Gold and precious stones of district Srinagar or any other dealer as may be notified by Commissioner Commercial Taxes on the basis of commodity or turnover.

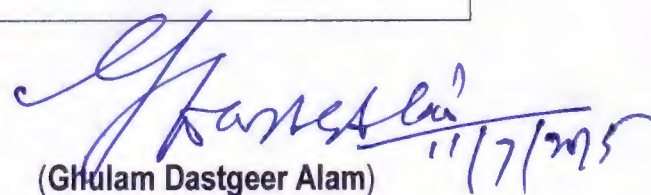
SPECIAL CIRCLES UNDER J & K GENERAL SALES TAX ACT, 1962 IN KASHMIR DIVISION

A	GST SPECIAL CIRCLE, CENTRAL	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the districts of Srinagar, Ganderbal and Budgam.
B	GST SPECIAL CIRCLE, NORTH	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the districts of Baramulla, Kupwara and Bandipora.
C	GST SPECIAL CIRCLE, SOUTH	Persons whose main business activities consist of work contract and other services notified by the Government from time to time under J&K GST Act, 1962 in the districts of Anantnag, Shopian, Kulgam and Pulwama.

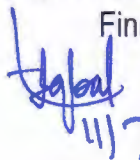


**JURISDICTIONS OF DEPUTY COMMISSIONERS (Appeals) – I & II OF
JAMMU AND KASHMIR DIVISIONS.**

1	Dy. Commissioner (Appeals)-I, Jammu	All the appeals pertaining to the Commercial Taxes Circles A,B,C,D,E,F,G,H,I Udhampur-I & II, Kathua-I & II, UIP-I & II.
2	Dy. Commissioner (Appeals)-II, Jammu	All the appeals pertaining to Commercial Taxes Circle- J,K,L,M,N,O, Poonch, P,Q, Rajouri, Samba-I & II, Doda, Special Investigation Unit (SIU), vigilance & Inspections, Service Tax Circles, Special Circles and Check-Posts established in Jammu Division and MST ACT (Motor Spirit and Diesel Oil Taxation ACT, 2005).
3	Dy. Commissioner (Appeals)-I, Kashmir.	All the Appeals pertaining to Commercial Taxes Circles-A,B,C,D,E,F,G,H,I,J,K, Anantnag-I, II & III, Shopian, Sopore, UIP- I & II, Special Investigation Unit (SIU) Check-Posts established in Kashmir Division.
4	Dy. Commissioner (Appeals)- II, Kashmir.	All the Appeals pertaining to Commercial Taxes Circle- L,M,N,O,P,Q, Budgam, Pulwama, Baramulla, Kupwara, Leh, Kargil, Service-Tax Circles and Special Circles.


(Ghulam Dastgeer Alam)

Under Secretary to Government,
Finance Department.


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