



**GOVERNMENT OF JAMMU AND KASHMIR
COMMERCIAL TAXES DEPARTMENT
EXCISE AND TAXATION COMPLEX,
RAIL HEAD, JAMMU.**

Notification No: 43/2018-GST

Dated: 12/04/2018

In exercise of the powers conferred under sub-section (2) of section 4 of the Jammu and Kashmir Goods and Service Tax Act, 2017, the Commissioner of State Tax hereby notifies jurisdiction of the State Tax Officers in respect of the areas as shown in column (3) of the sub-joined Schedule annexed to this notification for the purposes of various functions as mentioned in notification No. 699-782/PS/CCT dated 12-07-2017.


(Anoo Mahotra, KAS)
Commissioner Commercial Taxes,
J&K Govt. Jammu.

No:PS/CCT/Noti./1447-57

Dated: 12.04.2018

Copy to:

1. Principal Secretary to Government Finance Department, Civil Secretariat, J&K, Jammu for information.
2. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
3. Additional Commissioner Commercial Taxes (Tax Planning) J&K Jammu.
4. Additional Commissioner Commercial Taxes (Hqr.) J&K, Jammu.
5. Deputy Commissioner Commercial Taxes (V&I/Audit/Recovery/Appeals), Jammu/Kashmir.
6. Dy. Commissioner (Stamps) Jammu/Kashmir.
7. Deputy Commissioner Commercial Taxes, Lakhanpur.
8. OSD to Hon'ble Finance Minister, Jammu and Kashmir Government, Civil Secretariat, Jammu for information,
9. President Chamber of Commerce and Industries, Jammu/Kashmir.
10. President Tax Bar Association, Jammu/Kashmir.
11. State Tax Officers Jammu/Kashmir.
12. Office Order File.

<u>JURISDICTION OF JAMMU DIVISION</u>		
S.No.	Circle	Jurisdiction
1.	A ✓	(a) All Taxable Person(s) having their principal place of business/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 up to new Toll Plaza, Ban along NH-1A. (b) All Taxable Person(s) having their principal place of business/place of business in the area encircled by above referred road, i. e., Pacca Danga, Patel Bazar, Sabzi Mandi, Parade Ground, Raj Tilak Road, and Upper Paharian Mohalla.
2.	B ✓	All Taxable Person(s) having their principal place of business- (a) Within the areas on the left hand side of the road starting from Panjtirthi proceeding towards Upper Bazar, Chowk Chabutra, Jain Bazar ; (b) Within the areas on the left hand side of the road from Dhakki Sarajan, Pir Mitha, Lakhdara Bazar up to Ghas Mandi Chowk ; (c) 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 ; (d) Within the area on right side of the road starting from General Bus Stand, Jammu via Gumat up to Tawi Bridge within areas on right side of the road starting from Tawi Bridge and turning back via B. C. Road up to Municipal limits of Jammu ; (e) Within areas falling on right hand side from Gurdwara Sunder Singh Crossing up to Lower Gumat ; (f) Within areas falling from Raghunath Temple Chowk, Municipal Market, Below Gumat, Vinayak Bazar up to Northern end of Tawi Bridge ; (g) Area falling on left hand side of the road referred to above within Municipal limit of Jammu City i. e., Darbar Garh, Paccki Dhaki, Mohalla Julaka, Mastgarh, Dalpatian, Gujar Nagar and Chand Nagar ; (h) Within area on the right hand side starting from Shalimar Crossing up to Indira Chowk via SMGS Hospital road and areas on the left hand side from Shalimar Crossing up to Lower Gumat.
3.	C ✓	All Taxable Person(s) having their principal place of business/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 up to Upper Gumat. (b) Within the areas encircled by roads referred in S. No. A i.e., Karan Nagar, Amphalla, Exchange Road, Ragunath Pura, Hari Market, Upper Gumat, Kaleeth Nagar.
4.	D ✓	All Taxable Person(s) having their principal place of business/place of business— (a) Within the areas on the right hand side of National Highway

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		starting from Southern end of Tawi Bridge up to Shastri Nagar, Cremation Ground ; (b)Within the areas on both sides of Airport Road from Satwari Chowk up to Airport.
5.	E ✓	All Taxable Person(s) having their principal place of business/place of business within— (a)Areas enclosed by the road starting from Southern end of Tawi Bridge up to Cremation Ground, Shastri Nagar along the National Highway then turning towards left through Shastri Nagar, Dudhadhari Mandir up to Green Belt via Valmiki Colony then turning towards right up to 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 up to Railway over bridge on Narwal Road via Panama Chowk.
6.	F ✓	(a)All Taxable Person(s) having their principal place of business/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 Vir Marg, Raghunath Chowk, Raghunath Bazar and touching City Chowk including Partapgarh and Panjbakter Road.
7.	G ✓	All small scale manufacturing unit(s) having their principal place of business/place of business in recognized Industrial Estates of Jammu District but also including Bari Brahmana and Birpur Industrial Estates of Samba District.
8.	H ✓	(a)All Taxable Person(s) having their principal place of business/place of business within the areas of Channi Himmat, Channi Kamala, Sainik Colony, Chowadhi and Greater Kailash; (b)All Taxable Person(s) dealing in Dhabas and Halwai shop running in District of Jammu and Tehsil Bari Brahmana of District Samba.
9.	I ✓	(a)All small scale manufacturing unit(s) having their principal place of business/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 Brahmana of Samba District. (b)Medium and large scale manufacturing units having their principal place of business/place of business in District Jammu and Tehsil Bari Brahmana of Samba District.
10.	J ✓	All Taxable Person(s) having their principal place of business/place of business— (a)Within the areas encircled by the road starting from Amar Singh Palace up to Jewel Chowk and thereon to Canal Head moving along Akhnoor Road up to Cremation Ground, Muthi Morh taking right turn towards Roop Nagar, Police Post moving towards and culminating at Mian Dido Chowk, Ambphalla via New Plot ; (b)Within the areas falling on the right hand side of the road starting from Mian Dido Chowk, Ambphalla up to Roop Nagar, Police Post.
11.	K ✓	All Taxable Person(s) having their principal place of business/place of business— (a)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 Lakhdata Bazar ; (b)All All Taxable Person(s) having their principal place of

