

Order No. 01/2017

Date: 22.11.2017

Subject: Division of Taxpayer base between the Central Government and the Government of Gujarat.

In accordance with the guidelines issued by the GST council secretariat vide circular no. 1/2017 issued vide F.No.166/Cross empowerment/GSTC/2017 dated 20/09/2017 regarding distribution of taxpayers and according to the guidelines issued by GSTC, the state level committee comprising Chief Commissioner (CGST), Ahmedabad and Vadodara Zone and Commissioner, State Tax, Gujarat had signed on 23/10/2017 a note on the modality of distribution of taxpayer who have migrated to GST between the Central and State Administration-Gujarat vide F.No. IV/16-21/CCO/Tech/17-18.

2. With respect to Taxpayers whose turnover is above 1.5 Crores the following table gives the summary.

Table-I

		Central Tax Office		State Tax Office	
Major Cities	49,697	24,846	Annexure 1A	24,851	Annexure 1B
Non Major Cities	52,678	26,342	Annexure 2A	26,336	Annexure 2B
	TOTAL	51188		51187	

3. With respect to Taxpayers whose turnover is below 1.5 Crores the following table gives the summary.

Table-II

		Central Tax Office		State Tax Office	
Major Cities	2,34,624	23,461	Annexure 3A	2,11,163	Annexure 3B
Non Major Cities	2,30,706	23,172	Annexure 4A	2,07,534	Annexure 4B
	TOTAL	46,633		4,18,697	

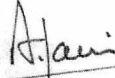
4. As mentioned in the Note dated 23/10/2017, the allotment of taxpayers where still dual tax is levied, it has been decided to distribute them to the administration which levies the other tax along with GST. The same is not included for distribution of taxpayers. The details are given in Annexure 5 and Annexure 6.

5. The Trade and Industry Associations/Chambers of Commerce are requested to bring the contents of this order to the notice of all their members.

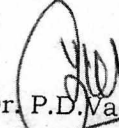
Encl:

- (i) List of Centre Taxpayers with turnover above Rs.1.5 Crores as Annexure 1A & Annexure 2A (soft copy)
- (ii) List of Centre Taxpayers with turnover less than Rs.1.5 Crores as Annexure 3A & Annexure 4A (soft copy)

- (iii) List of State Taxpayers with turnover above Rs.1.5 Crores as Annexure 1B & Annexure 2B (soft copy)
- (iv) List of State Taxpayers with turnover less than Rs.1.5 Crores as Annexure 3B & Annexure 4B (soft copy)
- (v) Annexure 5 and Annexure 6 (soft copy)



(Ajay Jain)
Chief Commissioner (CGST)
Ahmedabad and Vadodara Zone



(Dr. P.D. Vaghela)
Commissioner, State
Gujarat State

Copy to:

1. The Chairperson, CBEC, North Block, New Delhi.
2. The Member(GST)/Member(Admn)/Member(Customs)/Member(I.T.)/
Member(Budget)/Member(L&J), CBEC, North Block, New Delhi.