



केन्द्रीय माल एवं सेवा कर व सीमा शुल्क आयुक्तालय,  
वडोदरा- II

केन्द्रीय उत्पाद एवं सीमा शुल्क भवन,  
सुभानपुरा, वडोदरा - 390023

Office of the Commissioner,  
Central GST & Customs, Vadodara-II  
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**Trade Notice No. 16 /2017**  
**VADODARA-II DATED :30 .11.2017**

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

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In pursuance of the Order No. 01/2017 dated 22.11.2017 issued by the Chief Commissioner(CGST) Ahmedabad and Vadodara zone and Commissioner (State Tax), Gujarat State 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 the GSTC, the state level committee comprising Chief Commissioner(CGST) Ahmeabad and Vadodara Zone and Commissioer, State Tax, Gujarat had approved 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.

Accordingly, with respect to taxpayers whose turnover is above 1.5 crores. list of taxpayers given in (i) Annexure 1A ( for Major cities) and Annexure 2A ( for Non Major Cities) have been distributed to CENTRAL TAX Office and (ii) Annexure1B ( for Major cities) and Annexure 2B(for Non major cities) have been distributed to STATE TAX Office.

Further, with respect to taxpayers whose turnover is below 1.5 crores, list of taxpayers given in (i) Annexure 3A (for Major cities) and Annexure 4A (Non Major Cities) have been distributed to Central Tax Office and list of Tax payers given in (ii) Annexure 3B ( for Major cities) and Annexure 4B (for Non major cities) have been distributed to STATE TAX Office.

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 & Annexure 6.

All Trade Associations are requested to bring the contents of the above instructions to the notice of the trade in general. This notice is issued in interest of Tax payers.



( Dr. Ashir Tyagi)

COMMISSIONER

Central GST & Customs,  
Vadodara-II

ENCL - 'ANNEXURES'  
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F. No. IV/16-31/Vad.2/GST Regime/Tech/2016-17

Vadodara,  
Date: 11. .2017.