



GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK

No. 2/2017-State Tax

Dated: 30.06.2017

NOTIFICATION

In exercise of the powers under section 3 read with section 5 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints-

- (a) Principal Commissioners /Chief Commissioners/ Commissioners of State Tax,
- (b) Special Commissioners of State Tax,
- (c) Additional Commissioners of State Tax,
- (d) Joint Commissioners of State Tax,
- (e) Deputy Commissioners of State Tax,
- (f) Assistant Commissioners of State Tax,
- (g) Commissioners of State Tax (Audit),
- (h) Commissioners of State Tax (Appeals),
- (i) Additional Commissioners of State Tax (Appeals),

and the state tax officers sub-ordinate to them as state tax officers and vests them with all the powers under the said Act and the rules made thereunder with respect to the jurisdiction specified in the Table given below.

2. The Principal Commissioners or the Chief Commissioners/ Commissioners of State Tax, as the case may be, specified in column (2) of Table I, are hereby vested with the territorial jurisdiction over the-
 - (a) Special Commissioners and Additional Commissioners of State Tax, as the case may be, specified in the corresponding entry in column (3) of the said Table;
 - (b) Commissioners of State Tax (Appeals) specified in the corresponding entry in column (4) of the said Table;

- (c) Additional Commissioners of State Tax (Appeals) specified in the corresponding entry in column (4) of the said Table; and
- (d) Commissioners of State Tax (Audit) specified in the corresponding entry in column (5) of the said Table.
3. The Commissioners of State Tax specified in column (2) of Table II and the state tax officers sub-ordinate to them, are hereby vested with the territorial jurisdiction specified in the corresponding entry in column (3) of the said Table.
4. The Commissioners of State Tax (Appeals) and Additional Commissioners of State Tax (Appeals) specified in column (2) of Table III and the state tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Commissioners of State Tax specified in the corresponding entry in column (3) of the said Table.
5. The Commissioners of State Tax (Audit) specified in column (2) of Table IV and the state tax officers subordinate to them are hereby vested with the territorial jurisdiction of the Commissioner of State Tax specified in the corresponding entry in column (3) of the said Table.

Table – I

Jurisdiction of Principal Commissioner/Chief Commissioner of State Tax in terms of Commissioner of State Tax, Commissioner of State Tax (Appeals), Additional Commissioners of State Tax (Appeals) and Commissioner of State Tax (Audit)

Sl. No.	Principal Commissioner/ Chief Commissioner of State Tax	Jurisdiction of Principal Commissioner/ Chief Commissioner of State Tax	Jurisdiction of Principal Commissioner/ Chief Commissioner of State Tax in terms of Commissioner (Appeals) and Additional Commissioners (Appeals)	Jurisdiction of Principal Commissioner/ Chief Commissioner of State Tax in terms of Commissioner (Audit)
(1)	(2)	(3)	(4)	(5)
1	Principal Commissioner/ Chief Commissioner, Sikkim	Commissioner, Sikkim	Commissioner (Appeals), Sikkim and Additional Commissioner (Appeals)	Commissioner (Audit), Sikkim

Table II
Territorial Jurisdiction of Commissioner of State Tax

Sl. No.	Commissioner of State Tax	Territorial Jurisdiction
(1)	(2)	(3)
1	Sikkim	Whole of the State of Sikkim

Table – III
Jurisdiction of Commissioner of State Tax (Appeals) and Additional Commissioner of State Tax (Appeals)

Sl. No.	Commissioner of State Tax (Appeals) and Additional Commissioner of State Tax (Appeals)	Jurisdiction in terms of Commissioner of State Tax
(1)	(2)	(3)
1	Sikkim	Whole of the State of Sikkim

Table – IV
Jurisdiction of Commissioner of State Tax (Audit)

Sl. No.	Commissioner of State Tax (Audit)	Jurisdiction in terms of Commissioner of State Tax
(1)	(2)	(3)
1	Sikkim	Whole of the State of Sikkim

3. This notification shall come into force on the 30th day of June, 2017.

M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II