ORDER No. 02/2018 dated 09.06.2018

Sub: Division of Migrated Taxpayers’ base between the Central Government and Government of Sikkim

In accordance with the guidelines issued by the GST Council Secretariat Circular No. 01/2017 dated 20.09.2017, issued vide F. No. 166/Cross Empowerment/GSTC/2017 with respect to the division of Taxpayers’ base between the Central Government and State Governments to ensure single interface under GST, the State Level Committee comprising Sri Bannin Tari, the Commissioner of Central Taxes, Siliguri Commissionerate, Siliguri, WB and Ms. Dipa Basnet, the Commissioner of State Taxes, Sikkim, have hereby decided to assign the leftover migrated taxpayers registered in the state of Sikkim in the following manner:

1. **Taxpayers with Turnover above Rs. 1.5 Crore**

(a) Taxpayers falling under the jurisdiction of the Centre—a total of 9 taxpayers as per ANNEXURE—1A

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Taxpayers Name</th>
<th>GSTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>IDEA CELLULAR LIMITED</td>
<td>11AAACB2100P1ZA</td>
</tr>
<tr>
<td>08</td>
<td>NAVRATAN PARAKH</td>
<td>11AKKFP5415E1ZH</td>
</tr>
</tbody>
</table>

(b) Taxpayers falling under the jurisdiction of the State—a total of 8 taxpayers as per ANNEXURE—1B

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Taxpayers Name</th>
<th>GSTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>TATA COMMUNICATIONS LIMITED</td>
<td>11AAACV2808C1Z2</td>
</tr>
<tr>
<td>08</td>
<td>RAKESH RAMOLA (RAMOLA CELLULAR)</td>
<td>11AUJPR5903L1ZG</td>
</tr>
</tbody>
</table>

2. **Taxpayers with Turnover below Rs. 1.5 Crore**

(a) Taxpayers falling under the jurisdiction of the Centre—a total of 9 taxpayers as per ANNEXURE—2A

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Taxpayers Name</th>
<th>GSTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>YANGCHEN DOMA LEPCHA (SHREYAS)</td>
<td>11AFJPL9142A1ZV</td>
</tr>
<tr>
<td>09</td>
<td>NIMA DORJEE BHUTIA (POTALA ENTERPRISES)</td>
<td>11BMQPBB961D1ZE</td>
</tr>
</tbody>
</table>
(b) Taxpayers falling under the jurisdiction of the State—a total of 82 taxpayers as per ANNEXURE—2B:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Taxpayers Name</th>
<th>GSTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>DECHEN DOMA BHUTIA (RIGPA MEDICARE)</td>
<td>11AWKPB6408K1ZIR</td>
</tr>
<tr>
<td>82</td>
<td>AJAY PRADHAN</td>
<td>11BXTPP1863M1ZW</td>
</tr>
</tbody>
</table>

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

If any of the migrated taxpayer name/GSTIN is not figuring in either ANNEXURE—1A or in ANNEXURE—1B or in ANNEXURE—2A or in ANNEXURE—2B, they may send an email to Siliguri@excise.nic.in (the Centre) or to Sikkim.ctd@gov.in (the State).

Enclo:
1. List of Centre Taxpayers with turnover above Rs. 1.5 Crore as ANNEXURE—1A (softcopy)
2. List of State Taxpayers with turnover above Rs. 1.5 Crore as ANNEXURE—1B (softcopy)
3. List of Centre Taxpayers with turnover below Rs. 1.5 Crore as ANNEXURE—2A (softcopy)
4. List of State Taxpayers with turnover below Rs. 1.5 Crore as ANNEXURE—2B (softcopy)

(BAMIN TARI)
Commissioner of CGST
Siliguri CGST & CX Commissionerate,
Siliguri, WB

(DIPA BASNET)
Commissioner of SGST
Government of Sikkim,
Gangtok, Sikkim
C. No. V(30)14/GST/Tech/JWC/Slg.Com/2017-18/ 9156 - Dated: 09-07-2018

Copy to: for information and necessary action (Annexures through email):

1. The Member (GST), CBEC, North Block, New Delhi-110001.

2. The Pr. Chief Commissioner, CGST & CX, Kolkata Zone, Kolkata, GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata- 700107 [ckkolkatazone@yahoo.co.in]

3. The Director General, Directorate General of Systems and Data Management, CBEC, Tower-A, NBCC Saket, Pushpa Vihar, New Delhi - 110017 [dg.sys-cbec@nic.in] along with Annexure both in pdf format and in excel sheet

4. The Commissioner of CGST & CX (Appeals), Siliguri Appeal Commissionerate, Siliguri, [Siliguri.appeals@gov.in]

5. The Commissioner of CGST & CX (Audit), Durgapur Audit Commissionerate, Satyajit Roy Sarani, City Centre, Durgapur-713216 [durgapuraudit2017@gmail.com]

6. The Assistant Commissioner, CGST & CX, Gangtok Division [gk_div@rediffmail.com] with the direction to circulate the contents to all the Range officers.

7. Notice Board

8. Webmaster, CBEC, New Delhi [webmaster.cbec@icegate.gov.in] CBEC, Tower-A, NBCC Saket, Pushpa Vihar, New Delhi - 110017 along with Annexures both in PDF format and in excel sheet with the request to upload in the website.

9. Webmaster, Kolkata Zonal Website, GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata- 700107 with the request to upload in the Kolkata zonal website

10. Confederation of Indian Industry, Sikkim State Office, City Centre, Block-F, No.-0313, Siliguri—734010 [laxmi.kaushal@cii.in] with the request to disseminate the contents among its members.

11. Sikkim Chamber of Commerce, Mahatma Gandhi Road, Gangtok, Sikkim, 737101 [sikkimchamberofcommerce@yahoo.com] with the request to disseminate the contents among its members.

[Signature]

(L.D. LEPCHA)
ASSISTANT COMMISSIONER (HQ)
CGST & CX
SILIGURI COMMISSIONERATE
SILIGURI

[Stamp]