

**Office of the Chief Commissioner,  
Goods and Services Tax & Customs,  
Guwahati Zone  
5<sup>th</sup> Floor, GST Bhavan,  
Kedar Road, Machkhowa, Guwahati  
Assam. Pincode-781001  
Phone no.0361-2735999 / 0364-2500131  
Fax No.0361-2735979 / 0364-2224747  
E-mail: ccshillo@excise.nic.in**

***For the Quarter ending June 2019***

**Chief Commissioner**

S. No.	Office/Location of Commissionerate	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Jurisdiction	Notified officer for payment of fees
1.	<b>Office of the Chief Commissioner, GST &amp; Customs, Guwahati Zone,</b>	<b>Shri A.K. Biswas,</b> Assistant Commissioner, GST Bhavan, Kedar Road, Machkhowa, Guwahati-781001, Tel. No. (0361)-2735999; Fax No.(0361)-2735979	<b>Shri Suven Das Gupta,</b> Joint Commissioner, Crescens Building, M.G. Road, Shilling-793001, Tel. No. (0364)-2502052; Fax No.(0364)-2502047	Office of the Chief Commissioner, Shillong in the matters of GST, Central Excise, Customs and Cadre Controlling Authority functions except those of the recruitment and vigilance in the states of Assam, Meghalaya, Tripura, Nagaland, Manipur, Mizoram and Arunachal Pradesh .	The Assistant Chief Accounts Officer, Office of the CGST Commissioner ate, Shillong, Morellow Compound, M.G. Road, Shillong-793001.
2.	<b>Office of the Commissioner (Appeals), GST &amp; Customs, Guwahati Zone,</b>	<b>Shri. Sanjeet Kumar,</b> Assistant Commissioner, Customs House Complex, 5 <sup>th</sup> Floor, Nilomani Phukan Path, Christian Basti, Guwahati-781005, Phone & Fax No: 0361-2340511.	<b>Shri Mahendra Pal,</b> Commissioner(Appeals), Customs House Complex, 5 <sup>th</sup> Floor, Nilomani Phukan Path, Christian Basti, Guwahati-781005, Phone & Fax No: 0361-2343776/2343774	All seven States of Assam, Meghalaya, Tripura, Nagaland, Manipur, Mizoram and Arunachal Pradesh	ACAO CGST & Cx,Guwahati

**Commissionerate**

S. No.	Office/Location of Commissionerate	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Jurisdiction	Notified officer for payment of fees
1	<b>Agartala CGST Commissionerate</b>	<b>Shri N.N.Ghosh,</b> Assistant Commissioner (P&V), Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old RMS Choumohani, Agartala799001.Phone No-0384-2300354 Email-Nripen_ghosh@yahoo.co.in	<b>Shri M.C Marndi,</b> Joint Commissioner, Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old RMS Choumohani, Agartala -799001 Phone No- 0381-2300354 Email-mcmarndi921@gmail .com	Entire state of Tripura	Adminstrative Officer, CGST Commissionerate, Agartala

S. No.	Office/Location of Commissionerate	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Jurisdiction	Notified officer for payment of fees
2	<b>Aizawl CGST Commissionerate</b>	<b>Shri Domboru Bhoktiari</b> , Assistant Commissioner, Central Tax Building,D-31 A, MG Road, Upper Khatla, Aizawl – 796001, Mizoram. Mob: 9706035305 Tele: 0389-2318393 Email: domborubhoktiari@gmail.com	<b>Shri Sanjay Prasad</b> , Joint Commissioner, Central Tax Building,D-31 A, MG Road, Upper Khatla, Aizawl – 796001, Mizoram Mob: 87877577170 Tele: 0381-2312392 Email: sanjayp362@gmail.com	Entire state of Mizoram	AO (CDDO),Aizawl Customs Division
3	<b>Dibrugarh CGST Commissionerate</b>	<b>Shri Sunand Jhodia</b> ,, Assistant Commissioner, Central Goods & Services Tax, Hqrs., Dibrugarh, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O- C.R. Building,Dibrugarh-786003, Ph. No.-0373-2312875, Fax- 0373-2315257 Email- dibrugar@nic.in	<b>Shri Vishwajeet Singh</b> , Joint Commissioner, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O- C.R. Building,Dibrugarh- 786003, Ph. No.- 0373-2312875, Fax- 0373-2315257, Email- dibrugar@nic.in	Districts of Tinsukia, Dibrugarh, Charaideo, Sivasagar, Jorhat, Golaghat, Majuli, Darrang, Udalguri Sonitpur, Biswanath, Lakhimpur and Dhemaji in the State of Assam,	ACAO, Hqrs, Dibrugarh
4	<b>Dimapur CGST Commissionerate</b>	<b>Shri G.C. Paul</b> Assistant Commissioner O/o the Commissioner Goods & Service Tax 5 <sup>th</sup> Floor, Agarwal Towers, Circular Road Dimapur – 797112 Ph::03862-224871 Fax:: Email::cestdmr061301@gmail.com	<b>Shri K. Ashi Khieya</b> Commissioner Goods & Services Tax 5 <sup>th</sup> Floor, Agarwal Towers, Circular Road Dimapur – 797112 Ph:03862-224101 Fax: ---- Email: cestdmr061301@gmail.com	The entire state of Nagaland.	Administrative Officer, CGST Commissionerate Dimapur
5	<b>Guwahati CGST Commissionerate</b>	<b>Shri. Sribas Dhar</b> , Assistant Commissioner, 5 <sup>th</sup> Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati, Assam Pin- 781001,	<b>Dr. Prakash Borgohain</b> , Joint Commissioner 5 <sup>th</sup> Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati, Assam Pin- 781001,	Districts of Barpeta, Baksa, Nalbari, Kamrup (Rural), Kamrup (Metro), Morigaon, Nagaon, Hojai, East Karbi Anglong, West Karbi Anglong, Dhubri, Goalpara,	ACAO CGST & Cx,Guwahati

S. No.	Office/Location of Commissionerate	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Jurisdiction	Notified officer for payment of fees
				South Salmara-Mankachar, Kokrajhar, Chirang, Bongaigaon, Cachar, Karimganj, Hailakandi and Dima Hasao in the State of Assam	
6	<b>Imphal CGST Commissionerate</b>	<b>Shri Gaikhonlung Panmei</b> , Deputy Commissioner, Al-Noor Tower, Kabo Leikai, Nongpok 25/A, North AOC, Imphal east-795001, Manipur. Telephone:-0385-2422930 Fax:-0385-2460735 E-mail-cestimphal@gmail.com	<b>Shri M.C Marndi</b> , Joint Commissioner. Al-Noor Tower, Kabo Leikai, Nongpok 25/A, North AOC, Imphal east-795001, Manipur.  Telephone:-0385-2423435 Fax:-0385-2460735 E-mail-cestimphal@gmail.com	Entire State of Manipur	Superintendent(Audit) CGST Commissionerate Hqrs Imphal
7	<b>Itanagar, CGST Commissionerate</b>	<b>Shri Boloram Pegu</b> , Assistant Commissioner, Sector-'A', Naharlagun, Arunachal Pradesh-791110, Ph. No. 0360-2351773	<b>Shri Vishwajeet Singh</b> , Joint Commissioner, Sector-'A', Naharlagun, Arunachal Pradesh-791110, Ph. No. 0360-2351773	Entire State of Arunachal Pradesh	Smti Dheera Medhi, ACAO CGST & Cx, Guwahati
8	<b>Shillong CGST Commissionerate</b>	<b>Shri Om Prakash Tiwary</b> , Assistant Commissioner, O/o the Commissioner, Goods & Services Tax, Rap's Mansion, M.G. Road, Shillong, Meghalaya-793001 Ph. 0364-2503161, Fax 0364-2222330 Mob. No. 9650991114 Email ID: om.tiwary7@gmail.com	<b>Shri Suven Das Gupta</b> , Joint Commissioner, O/o the Commissioner, Goods & Service Tax, 1st Floor, Rap's Mansion, M.G. Road, Shillong, Meghalaya-793001 Ph. 0364-2222625, Fax No. 0364-2222330 Mob. No. 9564677887 Email ID: suvendasgupta@gmail.com	Jurisdiction of all the CPIOs under the Commissionerate of Goods & Services Tax, Shillong.	C.A.O., Goods & Services Tax, Shillong
9	<b>O/o. The Commissioner, Customs (Prev) NER, Shillong</b>	<b>Shri I.R.Kharkongor</b> , Deputy Commissioner, O/o The Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road, Shillong -793001	<b>Shri J.K. Simte</b> , Addl. Commissioner, O/o The Commissioner, Customs (Prev)	Meghalaya, Assam, Arunachal Pradesh, Nagaland, Manipur,	ACAO, Customs Hqrs, Office, Shillong.

S. No.	Office/Location of Commissionerate	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Jurisdiction	Notified officer for payment of fees
		Phone No. (0364)-2501834	NER, Customs House, 110 M.G. Road, Shillong - 793001 PhoneNo. (0364)-2221770/9436110598. Fax :(0364)-2229007	Mizoram and Tripura.	
10	<b>Office of the Commissioner (Audit), Goods &amp; Services Tax (Central) &amp; Customs, Guwahati</b>	<b>Shri Gautam Kr. Bhuyan</b> , Asstt. Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar., Guwahati – 781001 [Tele Phone No.0361-2972041.	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar., Guwahati – 781001 [Tele Phone No.0361-2972041.	Entire North Eastern Region comprising of the states of Assam, Meghalaya, Mizoram, Nagaland, Tripura & Arunachal Pradesh.	ACAO CGST & Cx, Guwahati

#### Division/Field Formation

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
<b>Agartala CGST Commissionerate</b>					
1	Sepahijala, West Tripura	All sub-divisions	<b>Shri M.L. Chaudhuri</b> , Assistant Commissioner, <b>CGST Div-I, Agartala</b> , Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old RMS Choumohani, Agartala799001 Phone No-0381-2324101 Email- maniklal.chaudhuri@gov.in	<b>Shri M.C Marndi</b> , Joint Commissioner, Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old RMS Choumohani, Agartala -799001 Phone No- 0381-2300354 Email- mcmarndi921@gmail.com	Administrative Officer, CGST Commissionerate, Agartala
2	South Tripura, Gomati, Khowai, Dhalai, North Tripura & Unakoti	All sub-divisions	<b>Shri N.N.Ghosh</b> , Assistant Commissioner, <b>CGST Div-II, Agartala</b> , Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old	<b>Shri M.C Marndi</b> , Joint Commissioner, Kiran Medical Hall Building, 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor, old RMS Choumohani, Agartala799001 Phone No- 0381-2300354	Administrative Officer, CGST Commissionerate, Agartala

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
			RMS Choumohani, Agartala799001 Phone No- 0381-2324101 Email- Nripen_ghosh@ yahoo.co.in		
<b>Aizawl CGST Commissionerate</b>					
3	All districts of Mizoram	All sub-divisions of Mizoram	<b>Shri Domboru Bhoktiari,</b> Assistant Commissioner <b>Aizawl Division</b> Mob: 9706035305 Tele: 0389-2324392 Email: domborubhoktiari@gmail.com	<b>Shri Sanjay Prasad,</b> Joint Commissioner, Central Tax Building, D-31 A, MG Road, Upper Khatla, Aizawl – 796001, Mizoram Mob: 87877577170 Tele: 0381-2312392 Email: sanjayp362@gmail.com	AO (CDDO), Aizawl Customs Division
<b>Dibrugarh CGST Commissionerate</b>					
4	Dibrugarh, Charaideo Sivasagar	Dibrugarh, Charaideo Sivasagar and Nazira	<b>Mohammed Yaseer Arafat R</b> Assistant Commissioner, O/o the Deputy Commissioner / Assistant Commissioner, Central Goods and Services tax, <b>Dibrugarh Division,</b> C.R. Building, Mancotta Road, Dibrugarh-786003,  Ph. : 0373-2314353 (O), Fax : 0373-2314394, Email: cexdivdib@gmail.com	<b>Shri Vishwajeet Singh,</b> Joint Commissioner, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O.-C.R. Building, Dibrugarh-786003, Ph. No.-0373-2312875, Fax-0373-2315257,  Email- dibrugar@nic.in	ACAO, Hqrs, Dibrugarh
5	Tinsukia	Sadiya, Magherita and Tinsukia	<b>Shri Sunand Jhodia,</b> Assistant Commissioner, O/o the Deputy Commissioner / Assistant Commissioner, Central Goods and Services tax, <b>Tinsukia Division,</b> Durga Bari	<b>Shri Vishwajeet Singh,</b> Joint Commissioner, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O.-C.R. Building, Dibrugarh-786003, Ph. No.-	A.O. Tinsukia Division

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
			Road, Tinsukia-786125, Assam & Tel. No. – 0374231205 Email: cextinsukia@gmail.com	0373-2312875, Fax-0373-2315257, Email- dibrugar@nic.in	
6	Jorhat, Majuli & Golaghat	Titabar, Bokaghat and Dhansiri	<b>Shri B B Baruah</b> , Assistant Commissioner, Office of the Assistant Commissioner, Central Goods and Services tax, <b>Jorhat Division</b> , Laxmi Govinda Bhawan, Station Godown Road, Jorhat-785001, Ph. : 0376-2322805 (O), Fax : 0376-2320006 Email: cejorhat@gmail.com	<b>Shri Vishwajeet Singh</b> , Joint Commissioner, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O.-C.R. Building, Dibrugarh-786003, Ph. No.-0373-2312875, Fax-0373-2315257, Email- dibrugar@nic.in	A.O. Jorhat Division
7	Sonitpur, Darrang, Udalguri, Lakhimpur and Dhemaji	Bhergaon, Mangaldoi, Dhakuakhana, Gohpur, Biswanath Chriali and Jonai	<b>Shri B B Baruah</b> , Assistant Commissioner, <b>Tezpur Division</b> , O/o the Assistant Commissioner, Central Goods and Services Division, LB Road Tezpur-784001, Assam & Tel. No.-03712220012, Email: cxtezpeur@gmail.com	<b>Shri Vishwajeet Singh</b> , Joint Commissioner, Office of the Commissioner of Central Goods & Services Tax, Milan Nagar 'F' Lane, P.O.-C.R. Building, Dibrugarh-786003, Ph. No.-0373-2312875, Fax-0373-2315257, Email- dibrugar@nic.in	A.O. Tezpur Division
<b>Dimapur CGST Commissionerate</b>					
8	Dimapur	Dimapur	<b>Shri G. C. Paul</b> Assistant Commissioner Goods and Services Tax <b>Dimapur Division</b> 5 <sup>th</sup> Floor, Agarwal Towers, Circular	<b>Shri K. Ashi Khieya</b> Commissioner Goods & Services Tax 5 <sup>th</sup> Floor, Agarwal Towers, Circular Road Dimapur – 797112 Ph:03862-224101 Fax	Administrative Officer CGST Commissionerate Dimapur

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
			Road Dimapur – 797112 Ph::03862- 224871 Fax:: Email:: uu01gst@gmail. com	Email: cestdmr061301@gm ail.com	
<b>Guwahati CGST Commissionerate</b>					
9	Barpeta, Baksa, Nalbari, Kamrup (Rural) and part of Kamrup (Metro) [ Area under Paltan Bazar PS, Lataasil PS, Panbazar PS, Fatasil Ambari PS, Bharalumukh PS, Jalukbari PS, Azara PS & Ghorchuk PS]	Entire District of Barpeta, Baksa, Nalbari, Kamrup (Rural) and part of Kamrup (Metro) [ Area under Paltan Bazar PS, Lataasil PS, Panbazar PS, Fatasil Ambari PS, Bharalumukh PS, Jalukbari PS, Azara PS & Ghorchuk PS] in the State of Assam	<b>Shri. Varun Yadav,</b> Assistant Commissioner, CGST & CE <b>Division-I,</b> 2 <sup>nd</sup> Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati, Assam Pin-781001,	<b>Dr. Prakash Borgohain,</b> Joint Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati
10	Part of Kamrup (Metro)[ other than the areas covered under Guwahati-I Division], Morigaon, Nagaon, Hojai, East Karbi Anglong, West Karbi Anglong District in the State of Assam	Part of Kamrup (Metro)[ other than the areas covered under Guwahati-I Division], Morigaon, Nagaon, Hojai, East Karbi Anglong, West Karbi Anglong District in the State of Assam	<b>Shri. P.L. Saikia,</b> Assistant Commissioner, CGST & CE <b>Division-II,</b> 2 <sup>nd</sup> Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati, Assam Pin-781001,	<b>Dr. Prakash Borgohain,</b> Joint Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati
11	Dhubri, Goalpara, South Salmara-Mankachar, Kokrajhar, Chirang and Bongaigaon in the State of Assam	Entire District of Dhubri, Goalpara, South Salmara-Mankachar, Kokrajhar, Chirang and Bongaigaon in the State of Assam	<b>Shri. Rajeev Ranjan,</b> Assistant Commissioner, CGST & CE <b>Bongaigaon, Division</b> Near Gauripur Field, Dhubri, Assam, Pin – 783301, Tel. No. 03662-230316	<b>Dr. Prakash Borgohain,</b> Joint Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati
12	Cachar, Karimganj, Hailakandi and Dima Hasao District in the State of Assam	Areas under Cachar, Karimganj, Hailakandi and Dima Hasao District in the State of Assam	<b>Shri. B.B. Karmakar,</b> Assistant Commissioner, CGST & CX <b>Silchar Division,</b> C.R. Building, Circuit House Road, Silchar, Pin-788001, Tel. No. 03842-237780,	<b>Dr. Prakash Borgohain,</b> Joint Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati

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			Fax-03842-236418		
<b>Imphal CGST Commissionerate</b>					
13	Manipur	<ul style="list-style-type: none"> <li>Imphal Range-I covers Imphal east, Thoubal and Kakching Districts.</li> <li>Imphal range-II covers Imphal West and Bishnupur Districts.</li> <li>Hill Range covers Tamenglong, Senapati, Noney, Ukhrul, Kangpokpi, Jiribam and Kamjong Districts.</li> <li>Moreh range covers Chandel and Tengnoupal District</li> <li>Churachandpur Range covers CCPur and Pherzawl Districts.</li> </ul>	<b>Shri R.K Shurchandra Singh</b> , Assistant Commissioner, Central GST <b>Imphal Division</b> , 4 <sup>th</sup> Floor, Krishna Premi Complex, Wanghei Kongba Road, Imphal East-795005. Telephone:- 0385-2446262 Fax:-0385-2460735 E-mail-cgstdiv.imphal@gmail.com	<b>Shri M.C Marndi</b> , Joint Commissioner. O/o. the Commissioner, GST Commissionerate, Imphal, Al-Noor Tower, Kabo Leikai, Nongpok 25/A, North AOC, Imphal east-795001, Manipur, Telephone:- 0385-2423435 Fax:-0385-2460735 E-mail-cestimphal@gmail.com	Superintendent(Audit) CGST Commissionerate Hqrs Imphal
<b>Itanagar, CGST Commissionerate</b>					
14	Papumpare	Itanagar capital Complex	<b>Shri Nijit Kumar Nandi</b> , Assistant Commissioner, <b>Itanagar Division</b> , Sector-'A', Naharlagun, Arunachal Pradesh-791110, Ph. No. 0360-2351773	<b>Shri Vishwajeet Singh</b> , Joint Commissioner, Sector-'A', Naharlagun, Arunachal Pradesh-791110, Ph. No. 0360-2351773	ACAO CGST & Cx, Guwahati
<b>Shillong CGST Commissionerate</b>					
15	Entire Districts of East Khasi Hills & Ri-Bhoi.	All the sub-divisions	<b>Shri Animesh Tiwari</b> , Assistant Commissioner, Goods & Services Tax, <b>Shillong Division-I</b> , 2nd Floor, Meghalaya State Housing Financing Co-Operative Society, Nongrim Hills, Shillong-793003, Meghalaya Ph.:- 0364-2522927, Fax No.	<b>Shri Suven Das Gupta</b> , Joint Commissioner, O/o the Commissioner, Goods & Service Tax, 1st Floor, Rap's Mansion, M.G. Road, Shillong, Meghalaya-793001 Ph. 0364-2222625, Fax No. 0364-2222330 Mob. No. 9564677887 Email ID:	A.C.A.O., Goods & Services Tax, Shillong



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			0364-2522953 Mob. No. 8331968409 Email ID: cexd0608@nic.in	suvendasgupta@g mail.com	
16	Entire Districts of West Khasi Hills, South West Khasi Hills, West Jaintia Hills, East Jaintia Hills, West Garo Hills, East Garo Hills, South Garo Hills, North Garo Hills & South West Garo Hills.	All the sub-divisions	<b>Shri Jitesh Kumar Jain,</b> Deputy Commissioner, Goods & Services Tax, <b>Shillong Division-II</b> 2 <sup>nd</sup> Floor, Crescens Building, M.G. Road, Shillong-793001. Ph:0364-2503579. Fax: 0364-2228201 Mob. No. 8595009624 Email ID: Jitesh.kjain@nic.in	<b>Shri Suven Das Gupta,</b> Joint Commissioner, O/o the Commissioner, Goods & Service Tax, 1st Floor, Rap's Mansion, M.G. Road, Shillong, Meghalaya-793001 Ph. 0364-2222625, Fax No. 0364-2222330 Mob. No. 9564677887 Email ID: suvendasgupta@g mail.com	A.C.A.O., Goods & Services Tax, Shillong
<b>The Commissioner, Customs (Prev) NER, Shillong</b>					
17	East Khasi Hills, West Khasi Hills, Ri – Bhoi and Jaintia Hills Districts.	1.Sohra,2. Mawkyrwat & Mairang,3.No Sub-division 4.Khliehriat and Amlarem.	<b>Shri Wazim Mustafa</b> Assistant Commissioner, O/o The Assistant , <b>Shillong Division,</b> Commissioner,2 <sup>nd</sup> Floor Cresens Building, M.G. Road, Shillong – 793001 Phone No.(0364)-2505654	<b>Shri J.K. Simte</b> Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road,Shillong - 793001	A.O. of all Divisional Offices.
18	North Lakhimpur,Dhemaji, Sonitpur, Darrang,Kamrup ,Nagoan, Morigoan and Nalbari	Lakhimpur and Dhokhuakhana, (2) Dhemaji and Silapathar, (3) Tezpur, Bishwanath Chariali and Gohophur, (4) Mongoldoi and Udalguri, (5) Guwahati and Rangiya, (6) Nagaon, Koliabor and Hojai, (7) Morigaon and (8) Nalbari.	<b>Shri. Sanjeet Kumar,</b> Assistant Commissioner, Customs House Complex, <b>Guwahati Division,</b> Nilomani Phukan Path, Christian Basti, Guwahati-5, Phone & Fax No: 0361-2340511.	<b>Shri J.K. Simte,</b> Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road,Shillong - 793001	A.O. of all Divisional Offices.
19	(1) Bongaigaon,	(1) Bongaigaon and	<b>Shri Rajeev</b>	<b>Shri J.K. Simte,</b>	A.O. of all

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
	(2) Chirang, (3) Kokrajhar, (4) Dhubri, (5) Goalpara, (6) Barpeta (Part), (7) East Garo Hills (Meghalaya), (8) West Garo Hills (Meghalaya) and (9) South Garo Hills (Meghalaya)	Abhayapuri, (2) Chirang and Bijni, (3) Kokrajhar and Gossaigaon, (4) Bilasipara, Dhubri and South Shalmara, (5) Goalpara and Dudhnoi, (6) Barpeta (Part upto Patiladoha), (7) Resulbelpara, (8) Darengiri and Ampati and (9) No Sub-Division	<b>Ranjan</b> , Assistant Commissioner, <b>Dhubri Division</b> , Mahatma Gandhi Road, Beside Municipality Office, P.O. - Dhubri, District – Dhubri – 783 301, Assam, Phone & Fax No: 03662-234879/ <b>943551 9669</b>	Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road, Shillong - 793001	Divisional Offices.
20	1) Imphal West, (2) Imphal East, (3) Bishnupur, (4) Thoubal, (5) Chandel, (6) Tamenglong, (7) Senapati, (8) Churachandpur and (9) Ukhrul	(1) Lamphelpat, Kansang, Patsoi and Wangoi, (2) Porompat, Keirao Bitra, Sawombung and Jiribam, (3) Bishenpur, Moirang and Nambol, (4) Thoubal, Kakching and Lilong, (5) Chandel, Tengnoupal, Chakpikarong and Machi, (6) Tamenglong, Tousem, Nungba and Tamei, (7) Mao-Maram, Saikul, Kangpokpi, Paomata and Purul, (8) Churachandpur, Singngat, Parung, Thalon and Henglep and (9) Ukhrul, Chingai, Kasom Khullen, Kanjong Chasad and Phungyar Phaisat	<b>Shri Madoli Daso</b> , Assistant Commissioner, <b>Imphal Division</b> , Opposite-Palace Gate, New Checkon, Imphal-795001, Manipur, Phone No: 0385-2442838, Fax No: 0385-2444398/ <b>98112 79065</b>	<b>Shri J.K. Simte</b> , Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road, Shillong - 793001	A.O. of all Divisional Offices.
21	(1) West Tripura, (2) South Tripura and (3) Dhalai	Agartala, Sonamura, Khowai and Bishalgarh, (2) Udaipur, Belonia, Sabroom and Amarpurand (3) Ambassa, Kamalpur, Gandachera and Longtarai Valley	<b>Shri Prodip Kumar Joardar</b> , Assistant Commissioner, <b>Agartala Division</b> , Mantri Bari Road, Agartala-799001, Tripura West, Fax No: 0381-2328619, Phone No: 0381-2323119/99034 69700.	<b>Shri J.K. Simte</b> Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road, Shillong - 793001	A.O. of all Divisional Offices.

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
22	(1) Dimapur (Nagaland), (2) Kohima (Nagaland), (3) Wokha (Nagaland), (4) Mon (Nagaland), (5) Tuensang (Nagaland), (6) Mokokchung (Nagaland), (7) Zuneboto (Nagaland), (8) Phek (Nagaland), (9) Tirap (Arunachal Pradesh), (10) Changlang (Arunachal Pradesh), (11) Lohit (Arunachal Pradesh), (12) Dibang (Arunachal Pradesh), (13) Tinsukia (Assam), (14) Dibrugarh (Assam), (15) Sibsagar (Assam), (16) Golaghat (Assam), (17) Jorhat (Assam) and (18) Diphu (Assam)	All the Sub-Divisions falling under these 18 Districts	<b>Shri Imkong Toshi Ao</b> , Assistant Commissioner, <b>Dimapur Division</b> , Circular Road (Near Khelmahal) Dimapur, Nagaland, Fax No: 03862-226868, Phone No: 03862-226688	<b>Shri J.K. Simte</b> , Addl. Commissioner, O/oThe Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road,Shillong - 793001	A.O. of all Divisional Offices.
23	(1) Aizawl, (2) Champhai, (3) Kolasib, (4) Mamit, (5) Serchhip, (6) Lunglei, (7) Lawngtlai and (8) Saiha	Tlangnuam, Saitual, and New Sakawrdai, (2) Champhai, Khawzawl and Ngopa (3) Kolasib, Kawnpui and Vairengte, (4) W. Phaileng, Mamit and Kawrthah, (5) Serchhip, Thenzawl, N. Vanlaiphai and Lungpho, (6) Lunglei, Tlabung, Hnahthial, (7) Lawngtlai and Chawngte and (8) Saiha and Tuipang	<b>Ms Neetisha Verma</b> , Assistant Commissioner, <b>Aizawl Division</b> , Chandmari, Ramhlun Road, Aizawl-796007, Mizoram, Fax No: 0389-2346513, Phone No: 0389-2346515	<b>Shri J.K. Simte</b> , Addl. Commissioner, O/o The Commissioner, Customs (Prev) NER, Customs House, 110 M.G. Road,Shillong - 793001	A.O. of all Divisional Offices.
	1) Karimganj, (2) Silchar (Cachar), (3) Hailakandi and (4) North	All the Sub-Divisions under the four Districts	<b>Shri H.K. Das</b> , Assistant Commissioner, <b>Karimganj Division</b>	<b>Shri J.K. Simte</b> , Addl. Commissioner, O/oThe Commissioner, Customs (Prev)	A.O. of all Divisional Offices.

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
	Tripura.		Station Road, Karimganj-788710, Assam, Phone No: 03843-262499, Fax No: 03843-263378	NER, Customs House, 110 M.G. Road, Shillong - 793001	
<b>Audit Commissionerate, Goods &amp; Services Tax (Central) &amp; Customs, Guwahati</b>					
	Kamrup Metro Dhubri Nalbari Morigaon Barpeta South Garo Hills East Garo Hills	All Central Excise and Services Tax Assesseees in the jurisdiction of south of A.T. Road – starting from railway gate 6 at Bharalumukh, West of Fatasil Road upto junction of Bharalu River, West of Mora Bharalu River, Betkuchi, Gorchuk, Pub Boragaon Area, Both Side of H B Road of Fancy Bazar, North of SRCB Road, Jail Road, T R Phookan Road, Machkhowa Area N S Road (both sides), Bharalumukh, North of Dinesh Goswami Road beyond Maligaon, PachimBoragaon, Tetelia, Jalukbari, Pandu, Maligaon Area.  Dharapur, Azara, Rani area, Mirza, Palasbari, Chaygaon, Dhubdhara & Airport Area, South of A T Road, Chatribari Area, West A K Azad Road, Bilpar, Gosala, Athgaon, CITI Complex, Mini Industrial Area, Kalapahar, South of SRCB Road, Lalganesh, Jyotikuchi, Lokhra,	<b>Shri Gautam Chandra Mandal</b> , Asstt. Commissioner <b>Guwahati Audit Circle – I</b> , Goods & Services Tax (Central) & Customs, 3 <sup>rd</sup> Floor, Guwahati – 781001 [Tele phone No.0361-2972048.	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar:,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>Basistha, South of Kahilipara, South of Beltola, Khanapara Road uptoKhanaparaPolice Station, Police Station Bhalumukh, Paltanbazar, Ambari (Fatasil), Dispur and Basistha.</p> <p>All Central Excise &amp; Service Tax assesses in the districts of Dhubri, Bongaigaon, Kokrajhar and Goalpara of the State of Assam and the districts of East Garo Hills and South Garo Hills of the State of Meghalaya.</p> <p>Service Tax assesses in the districts of Kamrup, Nalbari, Morigaon and Barpeta of the State of Assam under –</p> <ol style="list-style-type: none"> <li>(1) Transport of Goods by Road Services.</li> <li>(2) Cargo Handling Services.</li> <li>(3) Customs House Agent's Services.</li> <li>(4) Survey &amp; Map Making Services.</li> <li>(5) Packaging Services.</li> <li>(6) Ship Management Services.</li> <li>(7) Transport of Goods by Air Services.</li> <li>(8) Transport of Goods</li> </ol>			

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>by Rail Services.</p> <p>(9) Transport of Goods by Pipeline Services.</p> <p>(10)Transport of Goods by Cruise Ship Services.</p> <p>(11)Transport of Goods by Waterways Services.</p> <p>(12)Service of Promoting, Marketing or Organizing of games of chance, including lottery.</p> <p>(13)Travel Agents (Other than Rail or Air) Services.</p> <p>(14)Constructio n of Residential Complex Services.</p> <p>(15)Design service.</p> <p>(16)Fashion Design Service.</p> <p>(17)Test Inspection Certificatio n Services.</p> <p>(18)Real Estate Agent Services.</p> <p>(19)Renting of Immovable Property Services.</p> <p>(20)Beauty Parlors Services.</p> <p>(21)Security Agency's Services.</p> <p>(22)Courier Agency's Services.</p> <p>(23)Online Information Services.</p> <p>(24)Internet</p>			

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		Cafe Services. (25) Dry Cleaning Services. (26) General Insurance Services. (27) Photography Services. (28) Cleaning Services. (29) Recovery Agent's Services. (30) Health Services viz. Health Check up undertaken by hospitals or medical establishments for the employees of business entities.			
24	Kamrup Rural Dhubri Nalbari Barpeta Kamrup Upper Subansiri Lower Subansiri East Siang, West Siang, Upper Siang Papumpare North Lakhimpur Dhemaji Sonitpur	All Central Excise assesses in Right Hand side of NH 37 after crossing Saraighat Bridge (excluding Brahmaputra Industrial Park) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District Entire area of EPIP, Amingaon, Entire Barpeta District, Nalbari District and Rangia Sub-Division under District of Kamrup of the State of Assam.  All Central Excise & Service Tax assesses in the districts of Upper Subansiri, Lower Subansiri, East Siang, West Siang, Upper Siang and Papumpare of the State of Arunachal Pradesh and	<b>Shri Gautam Kr. Bhuyan,</b> Asstt. Commissioner <b>Guwahati Audit Circle – II,</b> Goods & Services Tax (Central) & Customs, 3 <sup>rd</sup> Floor Guwahati – 781001 [Tele phone No.0361-2972048.	<b>Shri B.S .Suhag,</b> Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar:,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>Districts of North Lakhimpur and Dhemaji, the Sub-divisions of BiswanathChariali and Gohpur of the Districts of Sonitpur of the State of Assam.</p> <p>Service Tax assesses in the districts of Kamrup, Nalbari, Morigaon and Barpeta of the State of Assam under –</p> <ul style="list-style-type: none"> <li>a) Advertising Agency Service.</li> <li>b) Advertising Space or Time Service.</li> <li>c) Cable Operator's Service.</li> <li>d) Development and Supply of Content Service.</li> <li>e) Dredging Service.</li> <li>f) Mining Service.</li> <li>g) Sponsorship Service.</li> <li>h) TV or Radio Programme Production Service.</li> <li>i) Services of Permitting Commercial use of Exploitation or any Event Organised by a person or organization</li> <li>j) Construction Services in respect of Commercial or Industrial Building and Civil</li> </ul>			



S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		Structure. k) Interior Decorator's Service. l) Site Preparation & Clearance Service. m) Stock Broker Service. n) Storage & Warehouse Service. o) Tour Operator's Service. p) Business and Exhibition Services. q) Clearing and Forwarding Agent's Services. r) Works Contract Services. s) Event Management Services. t) Input Service Distributors . u) Public Relation Services. v) Servicing of Motor Vehicles Service. w) ATM Operator's Services. x) Broadcasting Services. y) Rail Travel Agent's Services. z) Sound Record Services. aa) Internet Telephone Service. bb) Credit/Debit/Charge or any other payment card			

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>related Services.</p> <p>cc) Telecommunication Services (including various telecommunication related service which are presently specified as separate taxable services).</p> <p>dd) Franchisee Services.</p>			
25	Kamrup Metro Morigaon West Kameng Tawang Sonitpur	<p>All Central Excise &amp; Service Tax assesses in North of S S Road (Lakhtokia) and G N B Road, South of H B Road (from Sikh Temple) East of S C Goswami Road upto Sukreswar Mandir, M G Road, East Part (Sukreswar Mandir), Panbazar, Uzanbazar, Silpukhuri, East of R G Baruah Road upto Zoo Narengi Tinali, North of Zoo Narengi Road, Paltan Bazar area, both sides of G S Road, Rajgarh Road (both sides), South of Zoo Narengi Road, East part of A K Azad Road, Sonapur are including the area upto 500 metres on the other side from the centre of NH-40, Birkuchi Area, Bonda Area, Ulubari, South of SS Road, North side of A T Road upto Police Reserve, Ganeshguri, Panjabari &amp; Hengrabari, Byrnihat to 13<sup>th</sup> Mile falling under</p>	<p><b>Shri Gautam Das</b>, Asstt. Commissioner <b>Guwahati Audit Circle – III</b>, Goods &amp; Services Tax (Central) &amp; Customs, 3<sup>rd</sup> Floor Guwahati – 781001 [Tele phone No.0361-2972048.</p>	<p><b>Shri B.S .Suhag</b>, Additional Commissioner, 3<sup>rd</sup> Floor, GST Bhavan::Fancy Bazar, Guwahati – 781001 [Tele Phone No.0361-2972041.</p>	<p>ACAO CGST &amp; Cx, Guwahati</p>

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>Kamrup District of the State of Assam and the area upto 500 metres on the other side from the center of NH-40, Byrnihat from 12<sup>th</sup> Mile to Jorabat Point falling under Kamrup District of the State of Assam, Noonmati under Noonmati Police Station in the North – River Brahmaputra, South – GNB Road, East – Narengi and West – Bamunimaidam, Entire Morigaon District of Assam.</p> <p>All Central Excise &amp; Service Tax assesses in the Districts of Sonitpur (Excluding Biswanath Chariali and Gohpur Sub-Division) of the State of Assam and Darrang District of State of Assam. Districts of East &amp; West Kameng and Tawang of the State of Arunachal Pradesh.</p>			
26	Sivasagar, Tirap, Mokokchung, Longleng, Mon, Tuensang	The district of Dibrugarh and a part of Sivasagar district in the State of Assam and Tirap District in the State of Arunachal Pradesh. The district of Jorhat and a part of Sivasagar District in the State of Assam, Kanubari PS of Tirap District in the State of Arunachal Pradesh and Districts of Mokokchung, Longleng, Mon, Tuensang in the State of Nagaland.	<b>Shri Gautam Chandra Mandal</b> , Asstt. Commissioner, <b>Dibrugarh Audit Circle – I</b> , Mandir Path, Boiragimoth, Near Jalan Outdoor Stadium, P.O. Boiragimoth, Dibrugarh (Assam) – 786003 [ Phone No. 0373-2319765].	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar, Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx, Guwahati
27	Tinsukia, Anjaw, Lohit, Lower Dibang	Part of the District of Tinsukia in the State of Assam and	<b>Shri Gautam Chandra Mandal</b> , Asstt. Commissioner,	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST	ACAO CGST & Cx, Guwahati

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
	Valley Dibang Valley Changlang	Anjaw, Lohit, Lower Dibang Valley and Dibang Valley in the State of Arunachal Pradesh. Margherita Sub-Division of Tinsukia District in the State of Assam and the District of Changlang in the State of Arunachal Pradesh.	<b>Dibrugarh Audit Circle – II</b> , Mandir Path, Boiragimoth, Near JalanOutdour Stadium, P.O. Boiragimoth, Dibrugarh (Assam) – 786003 [ Phone No. 0373-2319765].	Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	
28	West Tripura, North Tripura Dhalai South Tripura Entire State of Mizoram Entire State of Manipur Karimganj Cachar Hailakandi N C Hills District	The entire State of Tripura comprising of four districts of West Tripura, North Tripura, Dhalai and South Tripura.  Entire State of Mizoram and Entire State of Manipur.  Karimganj District, Cachar District, Hailakandi District and N C Hills District (except Umrangshu Circle area, area under Madadisha P S and HaflongSub-Division) of the State of Assam.	<b>Shri Gautam Das</b> , Asstt. Commissioner, <b>Agartala Audit Circle</b> ,341, H. G. Basak Road (2 <sup>nd</sup> & 3 <sup>rd</sup> Floor), Joy Nagar (Dasamighat Road), Agartala, Tripura – 799001 agt.auditcircle@gmail.com	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati
29	Nagaon, Golaghat, KarbiAnglong North Cachar Hills State of Nagaland (except the districts of MokokchungLonleng , Mon and Tuensang) Ri-Bhoi East Khasi Hills West Khasi Hills Jaintia Hills	The Districts of Nagaon, Golaghat, KarbiAnglong and part of North Cachar Hills District (area under Madardisha P S and Haflong Sub-Division) of the State of Assam and the State of Nagaland (except the districts of MokokchungLonleng , Mon and Tuensang).  Area beyond Umsning to 13 <sup>th</sup> Mile (uptoTamulkuchi Road), Byrnihat of Ri-Bhoi District of the State of Meghalaya and the area upto 500 mtrs.	<b>Shri Gautam Das</b> , Assistant Commissioner, <b>Shillong Audit Circle</b> , Rap's Mansion, M. G. Road, Shillong – 793001, Ph. No. 0364-2220407	<b>Shri B.S .Suhag</b> , Additional Commissioner, 3 <sup>rd</sup> Floor, GST Bhavan::Fancy Bazar.,Guwahati – 781001 [Tele Phone No.0361-2972041.	ACAO CGST & Cx,Guwahati

S. No.	District	Sub-Division	CPIO(Sh/Smt.)	Appellate Authority (Sh/Smt.)	Notified officer for payment of fees
		<p>On the other side from the centre of National Highway 40.</p> <p>EPIP (Export Promotion Industrial Park) area on Umtruh Road of Ri-Bhoi District of the State of Meghalaya.</p> <p>Area from 12<sup>th</sup> Mile (leaving the Tamulkuchi Road) on Byrnihat-Guwahati Road uptoKhanapara of Ri-Bhoi District of the State of Meghalaya.</p> <p>All areas falling under Jaintia Hills Districts of the State of Meghalaya and Umrangshu Circle area falling under North Cachar Hills District of the State of Assam.</p> <p>All area are falling under East &amp; West Khasi Hills Districts and the areas beyond UmiamuptoUmsning falling under Ri-Bhoi District of the State of Meghalaya.</p>			