

Order Number 01/2018

Date: 01.01.2018

Subject Division of Taxpayer base between the Central Government and the **UTs.**

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 minutes of the joint meeting of UTGST officers of Daman & Diu and Dadra & Nagar Haveli and CGST officers, Central GST & Central Excise, Daman Commissionerate, the UT level committee comprising Commissioner (CGST) Daman and Finance Secretary, UT administration of DD & DNH had signed on 01/01/2018 a note on the modality of distribution of taxpayer who have migrated to GST between the Central and UT Administration-DD & DNH vide F. No. V/Misc-16/SILT/17-18-GST.

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

Table 1

Place	Total Assesses	Central Tax Office		UT Tax Office	
Daman	1263	631	Annexure A1	632	Annexure A2
Diu	59	29	Annexure B1	30	Annexure B2
DNH	1508	754	Annexure C1	754	Annexure C2
Total	2830	1414		1416	

3. With respect of taxpayers whose turnover is below 1.5 Crores, the following table gives the summary

Table 2

Place	Total Assesses	Central Tax Office		UT Tax Office	
Daman	2179	217	Annexure D1	1962	Annexure D2
Diu	544	54	Annexure E1	490	Annexure E2
DNH	3227	322	Annexure F1	2905	Annexure F2
Total	5950	593		5357	

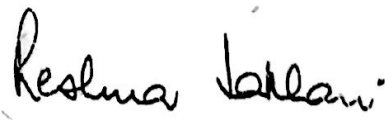
4. The trade and industry associations/chambers of commerce are requested to bring the contents of this order to the notice of all their members.

Encl:

1. List of Central Taxpayers with turnover above Rs. 1.5 Crores as Annexures A1, B1 and C1 (soft copy)
2. List of Central Taxpayers with turnover below Rs. 1.5 Crores as Annexures D1, E1 and F1 (soft copy).
3. List of UT Taxpayers with turnover above Rs. 1.5 Crores as Annexures A2, B2 and C2, (soft copy).
4. List of UT Taxpayers with turnover below Rs. 1.5 Crores as Annexures D2, E2 and F2 (soft copy).



(Dr. S B Deepak Kumar)
Finance Secretary,
U T Administration of DD & DNH



(Reshma Lakhani)
Commissioner
Central GST and Central Excise
Daman Commissionerate