



**GOVERNMENT OF JAMMU AND KASHMIR
COMMERCIAL TAXES DEPARTMENT
EXCISE AND TAXATION COMPLEX,
RAIL HEAD, JAMMU.**

Notification No: 43/2018-GST

Dated: 12/04/2018

In exercise of the powers conferred under sub-section (2) of section 4 of the Jammu and Kashmir Goods and Service Tax Act, 2017, the Commissioner of State Tax hereby notifies jurisdiction of the State Tax Officers in respect of the areas as shown in column (3) of the sub-joined Schedule annexed to this notification for the purposes of various functions as mentioned in notification No. 699-782/PS/CCT dated 12-07-2017.


(Anoo Mahotra, KAS)
Commissioner Commercial Taxes,
J&K Govt. Jammu.

No:PS/CCT/Noti./1447-57

Dated: 12.04.2018

Copy to:

1. Principal Secretary to Government Finance Department, Civil Secretariat, J&K, Jammu for information.
2. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
3. Additional Commissioner Commercial Taxes (Tax Planning) J&K Jammu.
4. Additional Commissioner Commercial Taxes (Hqr.) J&K, Jammu.
5. Deputy Commissioner Commercial Taxes (V&I/Audit/Recovery/Appeals), Jammu/Kashmir.
6. Dy. Commissioner (Stamps) Jammu/Kashmir.
7. Deputy Commissioner Commercial Taxes, Lakhanpur.
8. OSD to Hon'ble Finance Minister, Jammu and Kashmir Government, Civil Secretariat, Jammu for information,
9. President Chamber of Commerce and Industries, Jammu/Kashmir.
10. President Tax Bar Association, Jammu/Kashmir.
11. State Tax Officers Jammu/Kashmir.
12. Office Order File.

<u>JURISDICTION OF JAMMU DIVISION</u>		
S.No.	Circle	Jurisdiction
1.	A ✓	<p>(a) All Taxable Person(s) having their principal place of business/place of business within the areas on the left hand side of the road leading from Raj Bhawan and proceeding to CPO Crossing, Palace Road, New Sectt. and turning to Parade from Ranvireswar Temple and proceeding to Purani Mandi after turning near Geeta Bhawan through Mohalla Paharian and meeting Purani Mandi, New Basic School, proceeding from this point to Link Road, Jain Bazar, Upper Bazar and Panjtirthi extending up to new Toll Plaza, Ban along NH-1A.</p> <p>(b) All Taxable Person(s) having their principal place of business/place of business in the area encircled by above referred road, i. e., Pacca Danga, Patel Bazar, Sabzi Mandi, Parade Ground, Raj Tilak Road, and Upper Paharian Mohalla.</p>
2.	B ✓	<p>All Taxable Person(s) having their principal place of business-</p> <p>(a) Within the areas on the left hand side of the road starting from Panjtirthi proceeding towards Upper Bazar, Chowk Chabutra, Jain Bazar ;</p> <p>(b) Within the areas on the left hand side of the road from Dhakki Sarajan, Pir Mitha, Lakhdara Bazar up to Ghas Mandi Chowk ;</p> <p>(c) Within the area on left hand side of the road through Rajinder Bazar, Shahidi Chowk and proceeding to Vir Marg and turning towards GSS Road ;</p> <p>(d) Within the area on right side of the road starting from General Bus Stand, Jammu via Gumat up to Tawi Bridge within areas on right side of the road starting from Tawi Bridge and turning back via B. C. Road up to Municipal limits of Jammu ;</p> <p>(e) Within areas falling on right hand side from Gurdwara Sunder Singh Crossing up to Lower Gumat ;</p> <p>(f) Within areas falling from Raghunath Temple Chowk, Municipal Market, Below Gumat, Vinayak Bazar up to Northern end of Tawi Bridge ;</p> <p>(g) Area falling on left hand side of the road referred to above within Municipal limit of Jammu City i. e., Darbar Garh, Paccki Dhaki, Mohalla Julaka, Mastgarh, Dalpatian, Gujar Nagar and Chand Nagar ;</p> <p>(h) Within area on the right hand side starting from Shalimar Crossing up to Indira Chowk via SMGS Hospital road and areas on the left hand side from Shalimar Crossing up to Lower Gumat.</p>
3.	C ✓	<p>All Taxable Person(s) having their principal place of business/place of business-</p> <p>(a) Within the areas on the right hand side of road leading from Raj Bhawan to CPO and proceeding to Palace Road, Library Chowk, New Secretariat Road to City Chowk turning towards Raghunath Bazar up to Upper Gumat.</p> <p>(b) Within the areas encircled by roads referred in S. No. A i.e., Karan Nagar, Amphalla, Exchange Road, Ragunath Pura, Hari Market, Upper Gumat, Kaleeth Nagar.</p>
4.	D ✓	<p>All Taxable Person(s) having their principal place of business/place of business—</p> <p>(a) Within the areas on the right hand side of National Highway</p>

		starting from Southern end of Tawi Bridge up to Shastri Nagar, Cremation Ground ; (b)Within the areas on both sides of Airport Road from Satwari Chowk up to Airport.
5.	E ✓	All Taxable Person(s) having their principal place of business/place of business within— (a)Areas enclosed by the road starting from Southern end of Tawi Bridge up to Cremation Ground, Shastri Nagar along the National Highway then turning towards left through Shastri Nagar, Dudhadhari Mandir up to Green Belt via Valmiki Colony then turning towards right up to Zorawar Singh Chowk (near Jehlum Resort) towards Railway Station then moving towards Divisional Commissioner Office, Panama Chowk along the University Road culminating again at Southern end of the Tawi Bridge ; (b)Areas on the left hand side of the University Road starting from Southern end of the Tawi Bridge up to Railway over bridge on Narwal Road via Panama Chowk.
6.	F ✓	(a)All Taxable Person(s) having their principal place of business/place of business within areas on the right hand side of the road leading from City Chowk to Kanak Mandi, Rajinder Bazar, Shahidi Chowk and turning to Vir Marg, Raghunath Chowk, Raghunath Bazar and touching City Chowk including Partapgarh and Panjbakter Road.
7.	G ✓	All small scale manufacturing unit(s) having their principal place of business/place of business in recognized Industrial Estates of Jammu District but also including Bari Brahmana and Birpur Industrial Estates of Samba District.
8.	H ✓	(a)All Taxable Person(s) having their principal place of business/place of business within the areas of Channi Himmat, Channi Kamala, Sainik Colony, Chowadhi and Greater Kailash; (b)All Taxable Person(s) dealing in Dhabas and Halwai shop running in District of Jammu and Tehsil Bari Brahmana of District Samba.
9.	I ✓	(a)All small scale manufacturing unit(s) having their principal place of business/place of business situated in Jammu District south of Tawi Bridge but outside recognized Industrial Estates and also including such units falling under area of Tehsil Bari Brahmana of Samba District. (b)Medium and large scale manufacturing units having their principal place of business/place of business in District Jammu and Tehsil Bari Brahmana of Samba District.
10.	J ✓	All Taxable Person(s) having their principal place of business/place of business— (a)Within the areas encircled by the road starting from Amar Singh Palace up to Jewel Chowk and thereon to Canal Head moving along Akhnoor Road up to Cremation Ground, Muthi Morh taking right turn towards Roop Nagar, Police Post moving towards and culminating at Mian Dido Chowk, Ambphalla via New Plot ; (b)Within the areas falling on the right hand side of the road starting from Mian Dido Chowk, Ambphalla up to Roop Nagar, Police Post.
11.	K ✓	All Taxable Person(s) having their principal place of business/place of business— (a)Within the areas on the right hand side from the end of the Jain Bazar and leading towards Dhaki Sarajan, Link Road, Pir Mitha and Lakhdata Bazar ; (b)All All Taxable Person(s) having their principal place of

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		business/place of business on the right hand side of the road leading from Ghas Mandi Chowk, Kanak Mandi, Shalimar, Parade and turning towards Purani Mandi through Mohalla Paharian Link Road up to Dhaki Sarajan ; (c) All Taxable Person(s) falling in the areas encircled by above road mentioned in 1 and 2 above in Mohalla Malhotrian, Old Hospital Road, Lower Mohalla Paharian, Gali Dal Wali.
12.	L ✓	All Taxable Person(s) having their principal place of business/place of business within— (a) Areas starting from Railway over bridge towards Narwal, Bahu Fort area, Sunjawan, Bhatindi, Bajalta, Transport Nagar,; (b) All Taxable Person(s) having their business premises on the both sides of Jammu Bye-Pass Road starting from Sidhra Bridge up to Kunjwani.
13.	M ✓	All small scale manufacturing unit(s) having principal place of business/place of business situated in Jammu District north of Tawi Bridge outside recognized Industrial Estates.
14.	N ✓	All Taxable Person(s) their principal place of business/place of business on the areas on left hand side of the road starting from Jewel Chowk up to Old Akhnoor Bridge including areas of Talab Tillo, Bhagwati Nagar, Gole Gujral, Gho Manhasan, Anand Nagar, Gajansoo, Jhiri, Marh and Tehsil Pargwal.
15.	O ✓	All Taxable Person(s) having their principal place of business/place of business within— Tehsils of Akhnoor, Jourian, Khour, Kharahballi, Mera Mandrian and Chowki Choura of District Jammu ;
16.	P ✓	All Taxable Person(s) having their principal place of business/place of business within— Within the areas of Trikuta Nagar, Nanak Nagar, Shastri Nagar, Sanjay Nagar.
17.	Q ✓	All Taxable Person(s) having their principal place of business/place of business within the areas of R. S. Pura, Miran Sahib, Bishnah, Arnia of Jammu District and Tehsil Bari Brahmana of Samba District.
18.	R ✓	All Taxable Person(s) having their principal place of business/place of business within the areas of Digiana, Gangyal and having principal place of business/place of business within the areas of Tehsil Bari Brahmana.
19.	S ✓	a) Areas falling on both sides of the Road starting from New Akhnoor Bridge upto Police Check Post, Roop Nagar including Agor, Bhalwal, Kot, Raipur, Bantalab. b) Areas falling on Right hand side of the Akhnoor Road starting from Cremation Ground, Muthi upto Old Akhnoor Bridge.
20.	Samba-I ✓	All Taxable Person(s) having their principal place of business/place of business in the Samba District excluding Tehsil Bari Brahmana.
21.	Samba-II ✓	All the manufacturing unit(s) having their principal place of business/place of business in the Samba District excluding Bari Brahmana and Birpur Industrial Estates of Samba District.
22.	Kathua-I ✓	All Taxable Person(s) having their principal place of business/place of business, in District Kathua.
23.	Kathua-II ✓	All the manufacturing unit(s) having their principal place of business/place of business in District of Kathua.
24.	Udhampur ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal places of business, in Revenue Districts of Udhampur.

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25.	Reasi ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal places of business, in Revenue Districts of Reasi.
26.	Doda ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal places of business, in Revenue Districts of Doda.
27.	Ramban ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal places of business, in Revenue Districts of Ramban.
28.	Kishtwar ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal places of business, in Revenue Districts of Kishtwar.
29.	Rajouri ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal place of business/place of business, in Revenue District of Rajouri.
30.	Poonch ✓	All Taxable Person(s)/Manufacturing unit(s) having their principal place of business/place of business in Poonch District



JURISDICTION OF KASHMIR DIVISION		
S.No.	CIRCLE	JURISDICTION
1.	A ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be within the areas:</p> <ul style="list-style-type: none"> a) Falling on left hand side of Hari Singh High Street to Amira kadal Bridge; b) Falling on both sides of road starting from Amira kadal Bridge ending at Police Station, Kothibagh including right hand side links and left-hand side links connecting Lal Chowk / Residency Road with Maulana Azad Road. c) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
2.	B ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on both sides of the roads leading from Budshah Bridge upto Gow kadal Bridge including Link Roads; b) Falling on both sides of Maulana Azad Road upto Govt. Women's College; c) Falling on the left side of M.A Road between Budshah Bridge and Women's College upto Barbar Shah Bridge. d) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
3.	C ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on Right bank of River Jhelum starting from Gowkadal Bridge upto Cement Bridge i.e., Habba kadal, Fateh Kadal, Zaina kadal, S.R. Gunj and Nawa kadal, Khanikahi sukhta and Safa Kadal but excluding the taxable person(s) falling under the jurisdiction of Circle "N". b) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
4.	D ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on Right Hand side of Hari Singh High Street starting from Jahangir Chowk leading towards Amira kadal, Maharaja Bazar, Sarai Balla, Old Hospital Road, Naaz Cinema Road, Lala Ded Hospital. b) Falling on the left hand side of road starting from Exhibition Crossing to Ram Bagh Bridge including Jawahar Nagar, Rajbagh, Gogjibagh and Wazirbagh upto Bund. c) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
5.	E ✓	<p>All the taxable person(s) having their place of business in the organised industrial sector(s) i.e:</p> <ul style="list-style-type: none"> a) Small Scale Manufacturing units in District Srinagar. b) Medium and Large Scale Manufacturing units in Kashmir Division but excluding Manufacturing units of districts of Leh and Kargil. c) Excluding all taxable person(s) falling in Circle M-Kashmir.
6.	F ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on both sides of the road starting from Kothibag

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		<p>Police Station to Sempora via Ram Munshi Bagh, Sonwar, Durganag, Batwara, Pantha Chowk, Khunmoh, Zewan and Balahama including all lanes and bylanes.</p> <p>b) Falling on both sides of the Polo View road.</p> <p>c) Falling on both sides of the road starting from Radio Kashmir via J&K Bank Corporate Office via Sulaiman Shopping Complex.</p> <p>d) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
7.	G ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the road starting from New Secretariat to Karan Nagar including Nursing Garh and Balgarden but excluding the taxable person(s) falling in jurisdiction of circle L-Kashmir</p> <p>b) Falling on both sides from PCR Crossing upto Bemina Crossing and Tengpora Crossing including erstwhile Bus Stand.</p> <p>c) Falling on both sides of the road starting from PCR to Tengpora via Reck Chowk including lanes / bylanes.</p> <p>d) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
8.	H ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling between Barzulla Crossing via Hyderpora to Cooperative Colony Peer Bagh Bridge.</p> <p>b) Falling from both side of Rambagh Bridge leading towards Old Airport via Barzulla and Sanat Nagar.</p> <p>c) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
9.	I ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the road starting from Rambagh crossing upto B.K. Pora including Chanpora, Natipora, Bagh I Mehtab, Mahjoor Nagar and Padshahi Bagh.</p> <p>b) Falling on both sides of the road starting from Lasjan Bridge via Nowgam including both sides of Lasjan upto Tengpora .</p> <p>c) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
10.	J ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the road starting from Nowpora Bridge upto Nallahmar Crossing (Old Police Station Khanyar).</p> <p>b) Falling on both side of the road including right and left hand links from Sheeraz Crossing to Kashmir University Gate including Western Side of Dal Lake.</p> <p>c) Falling on the righthand side of the road starting from Nallahmar Crossing Khanyar upto Bagh-i-Ali Mardan Khan crossing including Nowhatta Chowk via Gojwara, Hawal, Aalamgiri Bazaar.</p> <p>d) Falling on both sides of the road starting from Bab Dawood Khaki Bridge upto Ghousia Hospital, Khanyar including link roads.</p> <p>e) Excluding all taxable person(s) falling in Circle M-Kashmir</p>



		and Circle E-Kashmir.
11.	K ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in Tehsil Tral, Awantipora, Aripal and Pampore.</p> <p>b) Manufacturing units falling in Tehsil Tral, Awantipora, Aripal and Pampore except those falling in Circle E-Kashmir.</p> <p>c) Excluding all taxable person(s) falling in Circle E-Kashmir.</p>
12.	L ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Starting from Jahangir Crossing upto Kani kadal Bridge via Old Secretariat Road, Shahid Gunj including Karan Nagar Chowk.</p> <p>b) Falling on both sides from exhibition crossing to New Secretariat.</p> <p>c) Starting from exhibition crossing upto Ram Bagh Bridge but excluding areas falling under jurisdiction of circle D-Kashmir.</p> <p>d) Falling in the areas i.e. Sutra Shahi, Neelam Chowk and Karan Nagar upto Kaka Sarie but excluding the areas falling within the jurisdiction of Circle-G, Srinagar.</p> <p>e) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
13.	M ✓	<p>a) All small scale Manufacturing units having their place of businesses outside Industrial Estate on the Eastern & Western Side of the River Jehlum in District Srinagar.</p>
14.	N ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the Nallahmar starting from (Old Police Station Khanyar) upto Cement Bridge.</p> <p>b) Falling on left hand side of the road starting from Nallahmar Crossing Khanyar, Jamia Masjid, Gojwara left hand side upto Bagh-i-Ali Mardan Khan.</p> <p>c) Falling on both sides of road from Eidgah crossing to SKIMS, Soura including left and right link roads.</p> <p>d) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
15.	O ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Starting from Tankipora Bridge onwards upto Cement Bridge on the left hand side of River Jehlum, Kanikadal Bridge onwards via Medical College Road upto Kaka Sarai and beyond Kaka Sarai.</p> <p>b) Falling on both sides of the Kaka Sarai Crossing upto Cement Bridge but excluding the area falling in jurisdiction of circle Circle "G" Kashmir.</p> <p>c) Starting from Sayeed Mansoor Bridge upto Cement Bridge via Nawabazar and the link roads connecting between the left side of the roads i.e., Nawab bazar Road and Mujahid Manzil Road.</p> <p>d) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.</p>
16.	P	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the road starting from Main Chowk SKIMS, Soura, Buchpora upto Ahmad Nagar.</p>

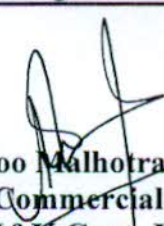


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		<ul style="list-style-type: none"> b) Falling on both sides of 90 feet road starting from Police Station Soura via Ellahi Bagh to Ahmad Nagar. c) Falling on both sides of the road starting from Ellahi bagh via Mallabagh upto Naseem Bagh Crossing. d) Falling on both sides of the road starting from Kashmir University Gate via Habak Zakura upto Ghulab Bagh. e) Falling on both sides of the road starting from SKIMS via Nowshera, Bagh-i-Ali Mardan Khan leading towards Lal Bazar upto Kashmir University Gate except the areas falling Circle N-Kashmir. f) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
17.	Q ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on both sides of the road starting from Bemina crossing to Narbal Crossing including Qamarwari, Parimpora, Shalteng and Zainakote b) Falling on both sides of Bandipora Road starting from Shalteng upto Malora. c) Falling in the areas i.e., Bemina, Hamdania Colony and Khumani Chowk but excluding the taxable person(s) falling in the areas of Circle-G, Kashmir. d) Falling on both sides of the road starting from Parimpora crossing to Tengpora bypass crossing. e) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
18	R ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling on both sides of the road starting from Women's College to Buchwara towards Dalgate and Boulevard Road. b) Falling on both sides of the road starting from Dalgate to Nowpora Bridge and Khayam Chowk to Barbarshah Crossing via Munawarabad Road. c) Falling on both sides of the road starting from Brane and Nishat upto Faqir Gujree. d) Falling on both sides of the road starting from Shalimar crossing to Zakura crossing via Tailbal including the areas Gashoo, Burzahama. e) Falling on both sides of the road starting from Sangarmal Crossing upto Baba Dawood Khaki Bridge including Munawarabad and its lanes and bylanes. f) Excluding all taxable person(s) falling in Circle M-Kashmir and Circle E-Kashmir.
19	Budgam ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling in the Revenue District of Budgam except areas falling within the jurisdiction of circle Baramulla -II Kashmir, Circle Q-Kashmir and Circle I-Kashmir b) Excluding all Manufacturing units falling in Circle E-Kashmir.
20	Pulwama ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <ul style="list-style-type: none"> a) Falling in the Revenue District of Pulwama except taxable

		<p>person(s) falling in Circle "K"-Kashmir.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
21	Anantnag-I ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling on both sides of the road starting from Khanabal Chowk via Mehendi Kadal and Lal Chowk upto Sherbagh via Reshi Bazar including the lanes situated on left and right hand side of the road Janglat Mandi, Cheeni Chowk, Achabal Adda.</p> <p>b) Falling under Patwar Halqas of Kasb-i-Baghat and Bragpora of Naibat Anantnag and areas falling under the Naibats of Achabal and Dailgam, but excluding the Patwar Halqa's of Uranhall and Ruh of Naibat Anantnag.</p> <p>c) Falling on both sides of the road in Tehsils of Shangus, Kokernag & Larnoo.</p> <p>d) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
22	Anantnag-II ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Starting from Link Road from Khanabal Chowk, K.P Road upto Pahalgam including all areas falling on both sides of K.P. Road.</p> <p>b) Starting from Court Road proceeding to Matan Ada upto Sarnal via Kadipora including areas falling in Industrial Estates, General Bus Stand and KMD Ada.</p> <p>c) Falling in Tehsil of Anantnag (East), Pahalgam.</p> <p>d) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
23	Anantnag -III ✓	<p>All taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Starting from Patwar Halqas Charsu, Sathar, Halmullah and Sangam of Revenue District Anantnag on National Highway via Bijbihara, Dak Banglow Chowk towards Qazigund / Lower munda upto Jawhar Tunnel, but excluding the areas falling in Revenue District of Kulgam.</p> <p>b) Falling on both sides of the road in Tehsil's Bijbehara, Srigafawara, Sallar, Qazigund, Dooru and Shahbad and the areas falling under the Patwar Halqas of Urhanhall and Ruh of Naibat Anantnag.</p> <p>c) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
24	Kulgam ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Kulgam.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
25	Baramulla-I ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the District of Baramulla but excluding the taxable person(s) falling within the jurisdiction of Circle Baramulla-II, Kashmir and Baramulla -III(Sopore).</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>

26	Baramulla -II ✓	<p>All the taxable person(s) having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling within Tehsil Magam, Dobiwan, Wussan, Kawarhama, Kunzar, Tangmarg, Gulmarg, Babareshi and areas falling within sub division Pattan of District Baramulla except the areas falling within the jurisdiction of Circle- Baramulla -I, Kashmir.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
27	Baramulla-III (Sopore) ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Sub Division Sopore of District Baramulla.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
28	Kupwara ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Kupwara.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
29	Shopian ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Shopian.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
30	Bandipora ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Bandipora.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
31	Ganderbal ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Ganderbal.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
32	Leh ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Leh.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>
33	Kargil ✓	<p>All the taxable person(s) / manufacturing units having principal place of business or the place of business, as the case may be, within the areas:</p> <p>a) Falling in the Revenue District of Kargil.</p> <p>b) Excluding all Manufacturing units falling in Circle E-Kashmir.</p>


 (Anoo Malhotra, KAS)
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