



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX AND  
CENTRAL EXCISE

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C.No.IV/16/452/2016-CCO(Tech IV) PF

Date: 23.06.2017

**MASTER CIRCULAR**

**Sub: Instructions for Transitioning into GST formations**

With a view to ensure a smooth transition into GST formations the following Instructions are issued.

**1. Office locations and Estate Officers:**

The Office locations have been specified vide Trade Notices No. 002/2017 dated 13.6.2017 and Trade Notice No.003/2017 dated 16.6.2017.

The list of Estate officers for office locations in Chennai Zone (Annexure I) and Coimbatore Zone (Annexure II) are enclosed.

**2. Successor formations for Infrastructure Purposes:**

The mapping of erstwhile Central Excise and Service Tax jurisdictions of Chennai Zone and Coimbatore Zone with the jurisdictions of reorganised formations is enclosed as Annexures III, IV and V. The successor field formations may take possession of the existing infrastructure. In case of new formations, Commissioner and his subordinates may ensure adequate infrastructure to all.

**3. Handling of Existing Infrastructure:**

3.1 It is stressed that infrastructural resources such as furniture, computers and other equipment shall not be removed from their current locations. Further, the consumables such as stationery shall also not be removed.

3.2 The administrative staff of the existing field formations shall continue to be the custodians of the infrastructural resources and shall ensure that all the existing resources, as per the Dead Stock Register, are handed over, under acknowledgment to an officer who would be nominated by the Head of Office of the proposed successor field formations. Software licenses, if any should also be entered into the Dead Stock Register of the existing field formations.

#### **4. Formation of Nodal Despatch and Receipt Teams**

Please refer to letter C.No.IV/16/452/2016 CCO Tech IV PF dated 15.5.2017 and email dated 19.6.2017 regarding Smooth transition of legacy issues to the new GST formations and mapping of all Divisions/ranges to the newly forms GST Commissionerate/Division/ Range respectively. As directed the files may be transferred by forming a Nodal Despatch Team and a Nodal Receipt Team at Commissionerate level with adequate number of officers. The Nodal Despatch Team would receive all the files to be transferred by the existing field formations and then hand it over to the Nodal Receipt Team in each building under acknowledgement after verification. The officers of various formations of the successor field formations would receive the files from the Nodal Receipt Team. All the files containing issues of statutory limitation of time as instructed in the letter dated 15.05.2017, such as Show Cause Notices, Refund claims etc., should be prominently marked and separately handed over to the Nodal Despatch team who would carefully hand over the same to the Nodal Receipt team and in turn to the officers of the successor formations.

#### **5. Handling of Legacy Technical Files**

Once the officers have taken charge in the new formations, they may take over the files from the Receipt team. Any common file which cannot be transferred to a specific formation can be transferred to the successor formation. In case of files which do not require further action, the same may be sent to the Record room and a list of the same may be handed over to the Successor Commissionerate. Service Book of individuals shall be transferred along with the officers to their new formation. Vigilance/Confidential files should be transferred to the new formations only after the receiving Commissioner appoints the Vigilance/Confidential Superintendent and the incumbent takes charge. In respect of adjudication/ call book cases, corrigendum should be issued regarding new adjudicating authority. Bonds/ Bank guarantees will be transferred taking utmost care and see that no document is misplaced.

**6. Handling of Administrative Files, Legacy Administrative files and Centralization of Administration and Accounts**

6.1 For the purpose of all Administrative / Service matters in respect of those officers who retired from service from the existing formations the following table indicates the successor field formations who will maintain the records for the required time period as prescribed.

Sl. No.	Existing Formation	Successor Formation
1	Pr. CCO, C.Excise	Pr. CCO, Chennai GST
2	Chennai – I & Service Tax – CCO & ST-I	Chennai North
3	Chennai-II & Service Tax-II	Chennai South
4	Chennai-III & Service Tax-III	Chennai Outer
5	LTU, LTU Audit Circle & Audit-I CX	Chennai Audit-I
6	Audit-II CX & ST Audit	Chennai Audit-II
7	Appeals-I CX	Chennai Appeals-I
8	Appeals-II & ST Appeals	Chennai Appeals-II
9	Puducherry	Puducherry
10	CCO Coimbatore, Coimbatore CX & Appeals Coimbatore	Coimbatore
11	Audit Coimbatore	Audit Coimbatore
12	Salem CX	Salem
13	Trichy CX	Trichy
14	Madurai CX	Madurai
15	Tirunelveli CX	Madurai

**For the Divisional Offices located in the various buildings across the Chennai City, the successor will be the new Divisional Office notified under GST which shall operate from their premise.**

6.2 All pending papers of Administration section have to be attended to by the Administrative Officers of the Successor formations.

6.3 Pending TA Claims / LTC Claims / Medical Claims / Children Education Allowance etc., of the Officers may be processed and the bill may be forwarded to their new formation.

6.4 All other pending bills of the Commissionerate may be handed over to the successor formation.

#### **Transfer of Files / Registers**

6.5 All Files & Registers pertaining to Establishment Section, Stores / Admn Section, Service Book Section, Pay-Bill Section & GPF/EB Section are to be properly listed and handed over to the Nodal Officer of the Successor formation.

6.6 Files which do not require action shall be listed and sent to the Record Room and the list may be handed over to the Nodal Officer of the Successor Formation.

6.7 The Service Book of the all the Officers shall be transferred along with the Officers to their new Formations.

6.8 All the consumables, Dead Stock and Stationery items should also be properly listed and handed over to the Nodal Officer of the Successor formation.

6.9 The refund Cheque books held by the existing formations may be handed over to the Successor Formation.

#### **7. Sequence for Completion of Transition procedure**

7.1 Handing over of files to Nodal Despatch teams by existing field formations

7.2 Relief of officers to join new formations except officers of Nodal teams.

7.3 Despatch of files by Nodal Despatch team and obtaining acknowledgment from the Nodal Receipt team

7.4 Taking over of files from Nodal Receipt team by field formations and relief of nodalofficers.

7.5 Completion of handing over of Infrastructure Resources

7.6 Relief of Administrative staff.

The entire exercise should be completed by 30.6.2017 and compliance report may be submitted to this office.

8. This being a very critical juncture in the taxation history of our country, it is impressed upon the senior officers to exhibit a positive attitude and excellent leadership and take the staff along in providing a smooth transition to the tax payers while keeping in mind the welfare of all the officers concerned as well. If any other issue has been left or if any additional concerns are to be addressed, it is requested that the same may be brought to the notice of the undersigned immediately for necessary action.



(C.P. RAO)

**PRINCIPAL CHIEF COMMISSIONER**

**To**

**All Principal Commissioners / Commissioners of Central Tax and Central Excise,  
Chennai North/South/Outer/Puducherry/Coimbatore/Salem/Madurai/Tiruchirapalli**

**The Commissioner,  
Chennai Audit I/Audit II/Coimbatore Audit**

**The Commissioner,  
Chennai Appeals I/Chennai Appeals II/Coimbatore Appeals**

**ANNEXURE- I**

**List of Building Locations and Estate Officers- Chennai & Puducherry.**

<b>CHENNAI</b>			
<b>A</b>			
Sl No	Building Location	Estate Officer	Name of Offices
1	No 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai- 600 034	O/o The Commissioner, Chennai North Commissionerate	Chennai North Commissionerate
			Appeals I Commissionerate
			Nungambakkam Division & Ranges, CNC
			Triplicane Division & Ranges, CNC
2	MHU Complex, No. 692, Anna Salai, Nandanam Ch- 600 035	O/o The Commissioner, Chennai South Commissionerate	Mylapore Division & Ranges, CNC
			Chennai South Commissionerate
			Audit II Commissionerate
			Thyagaraya Nagar Division & Ranges, CSC
			Alandur Division & Ranges, CSC
			Pallikarni Division & Ranges, CSC
3	Newry Towers, No 2054, 'I' Block, II Avenue, 12th Main Road, Anna Nagar - Chennai-600 040	O/o The Commissioner, Chennai Outer Commissionerate	Thuraipakkam Division & Ranges, CSC
			Sholinganallur Division & Ranges, CSC
			Chennai Outer Commissionerate
			Appeals II Commissionerate
			Madhavaram Division & Ranges, CNC
			Parrys Division & Ranges, CNC
			Egmore Division & Ranges, CNC
			Thiru vi ka Nagar Division & Ranges, CNC
			Purasawalkam Division & Ranges, CNC
			Vadapalani Division & Ranges, CSC
4	No 1775, Jawaharlal Nehru Inner Ring Road, Anna Nagar West	O/o The Commissioner, Audit I Commissionerate	Valasaravalkam Division & Ranges, CSC
			Porur Division & Ranges, CSC
5	Ananda Complex 459, Anna Salai, Teynampet Chennai- 600 018	O/o The Deputy /Assistant Commissioner, Thiruvottiyur Division	Audit I Commissionerate
			Anna Nagar Division & Ranges, CNC
6	R-40-A-1, 100 Feet Road, Mogappiar West, Chennai- 600 037	O/O The Deputy /Assistant Commissioner, Gummidipoondi Division	Thiruvottiyur Division & Ranges, CNC
			Royapuram Division & Ranges, CNC
			Ambattur Division & Ranges, CNC
			Gummidipoondi Division, COC
			Uthukottai Range of Gummidipoondi Division, COC
7	EVR Periyar Maligai, No 690, Anna Salai, Nandanam, Chennai- 600 035	O/o The Deputy /Assistant Commissioner, Guindy Division	Ponneri Division, COC
			Manali Outer Range, Madhavaram Outer Range & Ambattur Outer Range of Ponneri Division, COC
			Guindy Division & Ranges, CSC
8	No. 40, Ranga Colony Rajakilpakkam Chennai- 600 073	O/o The Deputy /Assistant Commissioner, Tambaram Division	Adyar Division & Ranges, CSC
			Perungudi Division & Ranges, CSC
			Tambaram Division, CDC
			Maraimalai Nagar Division, COC
9	C-48, TNHB, II Avenue, I & II Floor, Anna Nagar, Chennai- 600 040	O/o The Deputy /Assistant Commissioner, Poonamallee Division	Tambaram Range, Chitlapakkam Range, Madambakkam Range, Guduvancheri Range, Kelambekkam Range of Tambaram Division, COC
			Maraimalai Nagar Range, Chengalpattu Range, Thiruporur Range, Walajabad Range of Maraimalai Nagar Division, COC
			Poonamallee Division, COC
10	No. 443, Guna Complex, III Floor, Anna Salai, Teynampet, Chennai- 600 018	O/o The Deputy / Assistant Commissioner, Pallavaram Division	Irungattukottai Division, COC
			Sriperumbudur Division, COC
			Pallavaram Division, COC
			Thirumudivakkam range, Kundrathur Range, Alandur Outer Range, Sholinganallur Outer Range of Pallavaram Division, COC

Sl No	Building Location	Estate Officer	Name of Offices
11	Central Revenue Building, Barrack Maidan, Officers' Line, Vellore-632 000	O/o The Deputy / Assistant Commissioner, Vellore Division	Vellore Division, COC
			Vellore Range & Katpadi Range of Vellore Division, COC
12	No. 9A, Solai Nagar, Sudhakar Nagar, Villupuram- 605 602	O/o The Deputy / Assistant Commissioner, Villupuram Division	Villupuram Division, COC
			Villupuram Range of Villupuram Division, COC
13	SIPCOT Industrial Complex, Ranipet- 632 403	O/o The Deputy / Assistant Commissioner, Ranipet Division	Ranipet Division, COC
			Ranipet I, II, III & IV Range of Ranipet Division, COC
14	11/18 ALV Centre, Balakrishnapuram, By Pass Road, Gummidipoondi- 601 201	O/o The Deputy / Assistant Commissioner, Gummidipoondi Division	Gummidipondi I, II, III, & IV Range of Gummidipoondi Division, COC
15	30 Railway Station Road, Ponneri 601 204	O/o The Deputy / Assistant Commissioner, Ponneri Division	Ponneri I & II Range of Ponneri Division, COC
16	No 42, Trunk Road, Poonamallee, Chennai- 600 056	O/o The Deputy / Assistant Commissioner, Poonamallee Division	Poonamallee I Range, Poonamallee II Range, Maduravoyal Range of Poonamallee Division;COC
			Irungattukottai I Range, Irungattukottai II Range, Irungattukottai III Range, Thandalam Range & Padappai Range of Irungattukottai Division COC
			Sriperumbudur Range, Mambakkam Range, Vallam Range, Sunkuvarchatram Range, Maduramangalam Range of Sriperumbudur Division, COC
17	No. 26/42, 2nd Floor, Gopal Pillaiyar Koil Street, Thiruvannamalai- 606 601	O/o The Deputy / Assistant Commissioner, Villupuram Division	Kallakurichi Range & Thiruvannamalai Range of Villupuram Division, COC
18	No. 392/A2, Gokul Complex, C. L. Road, Vaniyambadi- 635 751	O/o The Deputy / Assistant Commissioner, Vellore Division	Vaniyambadi Range of Vellore Division, COC
19	No. 41-D, Goodanagaram Road, Thazayatham, Gudiyatham- 632 602	O/o The Deputy / Assistant Commissioner, Vellore Division	Gudiyatham Range of Vellore Division, COC
20	No. 46, Vallalar Street, Periakuppam, Thiruvallur 602 001	O/o The Deputy / Assistant Commissioner, Poonamallee Division	Thiruvallur I Range & Thiruvallur II Range of Poonamallee Division, COC
21	No. 73/8, SS Avenue, By Pass Road, Ambur- 635 802	O/o The Deputy / Assistant Commissioner, Vellore Division	Ambur Range of Vellore Division, COC
22	No. 9, Abdul Maseed Street, Arakonam -631 001	O/o The Deputy / Assistant Commissioner, Ranipet Division	Arakonam Range of Ranipet Division, COC
23	No. D-75/64, Alagesan Nagar, Chengalpet	O/o The Deputy / Assistant Commissioner, Villupuram Division	Maduranthagam I & II Range of Villupuram Division, COC
24	Plot No. 428/7, Madam Street, Kanchipuram- 631 501	O/o The Deputy / Assistant Commissioner, Maraimalai Nagar Division	Kancheepuram Range of Maraimalai Nagar Division, COC
<b>B PUDUCHERRY</b>			
1	No. 1, Goubert Avenue, Puducherry -	O/o The Commissioner, Puducherry Commissionerate.	Puducherry Commissionerate
2	No. 14, Azeez Nagar Reddiayarpalayam, Puducherry- 605 010	O/o The Deputy / Assistant Commissioner, Puducherry I Division.	Puducherry I Division of Puducherry Commissionerate
			Puducherry II Division of Puducherry Commissionerate
			Puducherry III Division of Puducherry Commissionerate

Sl No	Building Location	Estate Officer	Name of Offices
3	2nd Floor, RS 48/1, Azeez Nagar Main Road, Reddiarpalayam, District: Pondicherry	O/o The Deputy / Assistant Commissioner Puducherry I Division.	Range IA, Range IB, Range IC , Range ID & Range IE of Puducherry I Division. Range III E of Puducherry III Division.
4	No. 1, III Cross, Brindavan, Pondicherry- 605 013	O/o The Deputy / Assistant Commissioner, Puducherry II Division	Range II A, Range IIC, Range IID & Range IIE of Puducherry II Division.
5	6, Main Road, Ellaipillaichavadi, Pondicherry-605005	O/o The Deputy / Assistant Commissioner, Puducherry II Division	Range IIB of Puducherry II Division.
8	3rd Floor, RS 48/1, Aziz Nagar Main Road, Reddiarpalayam, District Pondicherry	O/o The Deputy / Assistant Commissioner, Puducherry III Division.	Range IIIA, Range IIIB, Range IIIC & Range IIID of Puducherry III Division.
10	No. 1, Noolkadai Street, karaikal- 609 602	O/o The Deputy / Assistant Commissioner, Karaikal Division.	Karaikal Division of Puducherry Commissionerate
11	No. 1, C.R. Building, Beach Road, Karaikal- 609 602	O/o The Deputy / Assistant Commissioner, Karaikal Division.	Karaikal-I Range of Karaikal Division.
12	No. 14 Tajkudil, Kazhiar Street, Karaikal - 609 605	O/o The Deputy / Assistant Commissioner, Karaikal Division.	Karaikal-II Range & Karaikal III of Karaikal Division.
13	Central Revenue Building, Customs Road, Tellicherry- 670 101 Kerala	O/o The Deputy / Assistant Commissioner, Karaikal Division.	Mahe Range of Karaikal Division
14	3-231, Venkalanam Lake, Yanam-533 464	O/o The Deputy / Assistant Commissioner, Karaikal Division.	Yanam Range of Karaikal Division



**ANNEXURE - III**

**Chennai Central Excise Zone:**

**MAPPING OF ERSTWHILE CENTRAL EXCISE JURISDICTION WITH JURISDICTION OF REORGANISED FORMATIONS**

Erstwhile C.Ex. Jurisdiction [effective upto 21.06.2017]				Reorganised Jurisdiction [effective from 22.06.2017]							
Commissionerate	Division	Zone No./Taluk	Present Jurisdiction		Commissionerate	Name of the GST Division	Proposed Jurisdiction				
			Ward Nos./Firka	From To			Coprn. Zone	Ward From To			
	A - DIVISION *	I	1	14	North	Tiruvottiyur	I	1	14		
	E - DIVISION *	II	15	21	North		II	15	21		
	* Certain areas other Corpn zone in present A & E - Divisions are covered in Outer Comte - Detailed below										
CH-I	A - DIVISION	III	22	33	North	Madhavaram	III	22	33		
			B - DIVISION	IV			34	43	IV	34	43
	B - DIVISION	IV	44	48	North	Royapuram	IV	44	48		
			B - DIVISION	V			49	53	V	49	53
			B - DIVISION	V			54	58	V	54	58
	B - DIVISION	V	59	63	North	Egmore	V	59	63		
CH-I	C - DIVISION	Poonamalee & Tiruvallur Taluks		Outer	Poonamalee	Poonamalee, Tiruvallur, Maduravoyal and Avadi Taluks					
CH-II	II - DIVISION	Maduravoyal Taluk									
CH-I	D - DIVISION	Gummidipoondi & Uthukottai Taluks		Outer	Gummidipoondi	Gummidipoondi & Uthukottai Taluks					
CH-I	A - DIVISION	Tiruvottiyur Taluk		Outer	Ponneri	Ponneri, Tiruvottiyur, Madhavaram and Ambattur Taluks					
	E - DIVISION	Ponneri Taluk									
CH-II	II - DIVISION	Madhavaram and Ambattur Taluks									

Erstwhile C.Ex. Jurisdiction [effective upto 21.06.2017]				Reorganised Jurisdiction [effective from 22.06.2017]																																
Commissionerate	Division	Zone No./Taluk	Present Jurisdiction		Commissionerate	Name of the GST Division	Proposed Jurisdiction																													
			Ward Nos./Firka				Coprn. Zone	Ward																												
			From	To			From	To																												
CH-II	I - DIVISION	VI	64	78	North	Thiru.Vi.Ka Nagar	VI	64	78																											
		VII	94	100		Anna Nagar	VII	94	100																											
		VII	101	107		Purasawakkam	VII	101	107																											
		VIII, IX	108	112		Nungambakkam	VIII, IX	108	112																											
		IX	113	117	North	Triplicane	IX	113	117																											
		IX	118	126	North	Mylapore	IX	118	126																											
		X	127	133	South	Vadapalani	X	127	133																											
		X	134	142	South	T. Nagar	X	134	142																											
		CH-II	II - DIVISION	VII	79	93	North	Ambattur	VII	79	93																									
												V - DIVISION	VIII	143	150	South	Valasaravakkam	VIII	143	150																
V - DIVISION	XI, XII																				151	159	South	Porur	XI, XII	151	159									
			CH-II	III - DIVISION	XIII	170	174	South	Guindy	XIII	170																	174								
CH-II	III - DIVISION											XIII	175	179	South	Adyar	XIII	175	179																	
			CH-II	III - DIVISION	XIII	180	182	South	Perungudi	XIII	180									182																
CH-IV	Perungudi	XIV										183	184	South	Perungudi	XIV	183	184																		
			CH-IV	Chromepet	XII	160	167	South	Alandur	XII	160								167																	
CH-IV	Chromepet	St. Thomas Cantonment										South	Alandur	South	Alandur	St. Thomas Cantonment	South	Alandur																		
			CH-IV	Chromepet	Other than Corporation & Pallavaram Cantonment	Outer	Pallavaram	Outer	Pallavaram	Other than Corporation & Pallavaram Cantonment	Outer								Pallavaram																	
CH-IV	Perungudi	XIV										168	169	South	Pallikaranai	XIV	168	169																		
			CH-IV	XIV	187	191	South	Pallikaranai	XIV	187	191																									
																			CH-IV	XIV	185	186	South	Thoraiyakkam	XIV	185	186									
																												CH-IV	XV	192	195	South	Thoraiyakkam	XV	192	195

Erstwhile C.Ex. Jurisdiction [effective upto 21.06.2017]				Reorganised Jurisdiction [effective from 22.06.2017]					
Commissionerate	Division	Present jurisdiction			Commissionerate	Name of the GST Division	Proposed jurisdiction		
		Zone No./Taluk	Ward Nos./Firka				Coprn. Zone	Ward	
	From		To	From	To				
CH-III	M.M. Nagar	Areas under Kanchipuram, Chengalpatu Taluk & Tambaram Taluk other than those covered under other formations			Outer	M.M. Nagar	Kanchipuram Wallajabad, Tiruppur & Chengalpatu Taluks		
CH-III	Ranipet	Arcot, Wallajah & Arakonam Taluks of Vellore & Pallipattu and Tirutani Taluks			Outer	Ranipet	Arcot, Wallajah & Arakonam Taluks of Vellore & Pallipattu and Tirutani Taluks		
CH-III	Vellore	Vellore District [Other than areas covered Ranipet Dn]			Outer	Vellore	Vellore District [Other than areas covered Ranipet Dn]		
CH-IV	Tambaram	Firkas of Tambaram, Kelambakkam and Thiruppur of Tambaram Taluk, Guduvancheri Firka & few villages of Kattankulathur Firka of Chengalpatu Taluk			Outer	Tambaram	Tambaram Taluk, Guduvancheri Firka of Chengalpatu Taluk & Kelambakkam Firka of Thiruppur Taluk		
CH-IV	Sriperumbudur	Kanchipuram and Chengalpatu Taluk & part of Tambaram Taluk			Outer	Irungattukottai	Thandalam, Serpanancheri and Padappai Firkas of Sriperumbudur Taluk		
CH-IV	Oragadam	Areas under Sriperumbudur Taluk excluding areas covered under Sriperumbudur Dvn			Outer	Sriperumbudur	Sriperumbudur, Vallam, Sunkuvarchathram and Maduramangalam Firkas of Sriperumbudur Taluk		
Puducherry	Villupuram	Villupram District, Tiruvannamalai District & Part of Kanchipuram District			Outer	Villupuram	Villupram District, Tiruvannamalai District & Part of Kanchipuram District		
Puducherry	Puducherry Dvns	3 Divisions in Puducherry			Puducherry	Puducherry Dvns	3 Divisions in Puducherry		
Trichy	Karaikkal	Karaikkal Region			Puducherry	Karaikkal	Karaikkal Region		

## ANNEXURE - IV

Chennai Service Tax Zone:

### MAPPING OF ERSTWHILE SERVICE TAX JURISDICTION WITH JURISDICTION OF REORGANISED FORMATIONS

Erstwhile S.Tax. Jurisdiction (effective upto 21.06.2017)			Reorganised Jurisdiction (effective from 22.06.2017)							
Commissionerate	Division	Zone No./Taluk (ward nos)	Jurisdiction of erstwhile Divisions <i>(effective upto 21.06.2017)</i>		Commissionerate	Name of the GST Division	Office Premises of the Division / Range	Jurisdiction of reorganised Divisions <i>(effective from 22.06.2017)</i>		
			Ward Nos./Firka	From				To	Coprn. Zone	Ward
			From	To				From	To	
ST-1	DIVISION - I (Thiruvottiyur)	I to IV, VI and Part of V (1 to 48, 49 to 53, 64 to 78)	1	21	North	Tiruvottiyur	Ananda Complex	I	1	14
			22	43				II	15	21
			44	53				III	22	33
			64	78				IV	34	43
			54	57				V	44	48
			58	-				VI	49	53
			59	63				VII	64	78
			94	100				VIII	64	78
			101	107				IX	64	78
			108	-				X	64	78
			79	93				XI	64	78
			79	93				XII	64	78
			Areas covered under Tiruvallur Taluks							
					North	Egmore	Newry Towers	V	59	63
					North	Anna Nagar	Newry Towers	VIII	94	100
					North	Purasawakkam	Newry Towers	VIII	101	107
					North	Nungambakkam	Nugambakkam	VIII, IX	108	112
					North	Ambattur	Mogappiar	VIII	79	93
					North	Poonamallee	TNHB Complex, Anna Nagar Ranges: Trunk Road, Poonamallee	VIII	79	93

DIVISION - V (AMBATTUR)	Areas covered under Gummidipoondi and Uthukottai Taluks	Outer	Gummidipoondi	Mogappiar Ranges: Gummidipoondi & Mogappiar	Gummidipoondi & Uthukottai Taluks
	Areas covered under Ambattur, Ponneri		Ponneri	Mogappiar Ranges: Ponneri & Mogappiar	Ponneri, Tiruvottiyur, Madhavaram and Ambattur Taluks

**MAPPING OF ERSTWHILE SERVICE TAX JURISDICTION WITH JURISDICTION OF REORGANISED FORMATIONS**

Commissionerate	Division	Zone No./Taluk	Jurisdiction of erstwhile Divisions (effective upto 21.06.2017)				Commissionerate	Name of the GST Division	Office Premises of the Division / Range	Jurisdiction of reorganised Divisions (effective from 22.06.2017)			
			Ward Nos./Firka							Coprn. Zone	Ward		
			From	To	From	To							
ST - II	DIVISION - I (Nungambakkam)	Part of IX (109, 110, 112 & 113)	109, 110, 112		North	Nungambakkam	Nungambakkam	VIII, IX	108	112			
			113		North	Triplicane	Nungambakkam	IX	113	117			
			111		North	Nungambakkam	Nungambakkam	VIII, IX	108	112			
	DIVISION - II (Triplicane)	Part of IX (111, 114 to 116, 119 to 121)	114		North	Triplicane	Nungambakkam	IX	113	117			
			119		North	Mylapore	Nungambakkam	IX	118	126			
			117		North	Triplicane	Nungambakkam	IX	113	117			
	DIVISION - III (T.Nagar)	Part of IX & X (117, 118, 136 & 141)	118		North	Mylapore	Nungambakkam	IX	118	126			
			136 & 141		South	T. Nagar	MHU Complex, Nandanam	X	134	142			
			122		North	Mylapore	Nungambakkam	IX	118	126			
	DIVISION - IV (Mylapore)	Part of IX (122 to 126)	127		South	Vadapalani	Newry Towers	X	127	133			
			134		South								
			137		South	T. Nagar	MHU Complex, Nandanam	X	134	142			
	DIVISION - V (Kodambakkam)	Part of X (127 to 135, 137 to 140 & 142)	142		South								
			137		South								
			142		South								

Chennai Service Tax Zone:

MAPPING OF ERSTWHILE SERVICE TAX JURISDICTION WITH JURISDICTION OF REORGANISED FORMATIONS

Erstwhile S.Tax. Jurisdiction (effective upto 21.06.2017)				Reorganised Jurisdiction (effective from 22.06.2017)							
Commissionerate	Division	Jurisdiction of erstwhile Divisions effective upto 21.06.2017		Commissionerate	Name of the GST Division	Office Premises of the Division / Range	Jurisdiction of reorganised Divisions effective from 22.06.2017				
		Zone No./Taluk	Ward Nos./Firka				Coprn. Zone	Ward			
		From	To				From	To			
ST - III	DIVISION - I (PORUR)	XI (143 to 155)	143	150	South	Valasaravakkam	Newry Towers	XI	143	150	
			151	155	South	Porur	Newry Towers	XI, XII	151	159	
			POONAMALLEE TALUK		Outer	Poonamallee	TNHB complex, Anna Nagar Ranges: Poonamallee and Tiruvallur	Poonamallee, Tiruvallur, Maduravoyal and Avadi Taluks			
			XII (156 to 167)	156	159	South	Porur	Newry Towers	XI, XII	151	159
				160	167	South	Alandur	MHU Complex, Nandanam	XII	160	167
			DIVISION - II (Sriperumbudur)	SRIPERUMBUDUR TALUK	Outer	Sriperumbudur	TNHB complex, Anna Nagar Ranges: Poonamallee				
		Outer			Irungkattukottai	TNHB complex, Anna Nagar Ranges: Poonamallee					
		South			Gundy	EVR Periyar Maligai, Nandanam	XIII	170	174		
		South			Adyar	EVR Periyar Maligai, Nandanam	XIII	175	179		
		DIVISION - III (Guindy)	XIII (170 to 172, 174, 177 to 180)	170	172	South	Gundy	EVR Periyar Maligai, Nandanam	XIII & XIV	180	184
174				South	Perungudi	EVR Periyar Maligai, Nandanam					
177	179			South	Adyar	EVR Periyar Maligai, Nandanam					
180				South	Perungudi	EVR Periyar Maligai, Nandanam					
St.Thomas Mount & Pallavaram Cantonment Board		South	Alandur	MHU Complex, Nandanam	St.Thomas Mount Cantonment Board						
St.Thomas Mount & Pallavaram Cantonment Board		Outer	Pallavaram	Guna Complex, Teynampet	Pallavaram Cantonment Board						

DIVISION - IV (Adyar)	XIII (173, 175, 176, 181, 182)	173	176	South	Guindy	EVR Periyar Maligai, Nandanam	XIII	170	174
		175	176		Adyar	EVR Periyar Maligai, Nandanam	XIII	175	179
		181	182		Perungudi	EVR Periyar Maligai, Nandanam	XIII & XIV	180	184
	XIV & XV (168, 169, 183 to 200)	168	169	South	Pallickaranai	MHU Complex, Nandanam	XIV	168	169
		183	184	South	Perungudi	EVR Periyar Maligai, Nandanam	XIII & XIV	180	184
		185	186	South	Thoraiappakkam	MHU Complex, Nandanam	XIV	185	186
		187	191	South	Pallickaranai	MHU Complex, Nandanam	XIV	187	191
		192	195	South	Thoraiappakkam	MHU Complex, Nandanam	XV	192	195
		196	200	South	Shollinganallur	MHU Complex, Nandanam	XV	196	200
		Tambaram Taluk and Kelambakkam, Tiruppur, Karumbakkam, Guduvancherry and Kattankulathur Firkas of Chengalpattu Taluk		Outer	Tambaram	Tambaram			
			Outer	M.M. Nagar	Tambaram				



**ANNEXURE - V**

**MAPPING OF ERSTWHILE JURISDICTION UNDER COIMBATORE ZONE WITH JURISDICTION OF REORGANISED FORMATIONS**

Erstwhile C.E. Jurisdiction (effective upto 21.06.2017)		Reorganised Jurisdiction (effective from 22.06.2017)	
Commissionerate	Division	Commissionerate	Name of the GST Division
COIMBATORE	CBE-I DIVISION	COIMBATORE	CBE-I DIVISION
	CBE-II DIVISION		CBE-II DIVISION
	CBE-III DIVISION		CBE-III DIVISION
	CBE-IV DIVISION		CBE-IV DIVISION
	Jurisdiction of erstwhile Divisions (effective upto 21.06.2017)		Jurisdiction of reorganised Divisions (effective from 22.06.2017)
	Areas covering Perianaicken palayam Firka, Thudialur Firka of Coimbatore North Taluk and West Zone of Coimbatore Corporation Limit.		Areas covering Ward Nos. 1 to 4, 10 to 15, 18 to 24 and 76 to 79 of Coimbatore City Municipal Corporation limit and Perianaickenpalayam Firka, China Thadagam, 24-Veerapandi, Panimadai, Somayampalayam, Goundenpalayam and Nanjundapuram villages of Thudiyalur Firka of Coimbatore North Taluk and Vellamada of Sarkar Samakulam Firka of Coimbatore North Taluk of Coimbatore District.
	Areas covering entire Saravanampatti Firka, entire Sarkar samakulam Firka (except Vellamada revenue village) of Coimbatore of North Taluk and some Wards of Coimbatore Corporation Limits		Areas covering Ward Nos. 5 to 9, 16, 17, 26 to 39, 41 to 49, 57, 58 and 65 of Coimbatore City Municipal Corporation, Vellanaipatti village of Saravanampatti Firka, Sarkar Samakulam Firka (except Vellamada revenue village) of Coimbatore North Taluk.
	Areas covering Perur, Thondamnuthur, Madukkarai, Othakkalmandapam Firka of Coimbatore South Taluk and some portion of Coimbatore Corporation Limits.		Areas covering Ward Nos. 25, 40, 50 to 56, 59 to 64, 66, 67 to 72, 73 to 75, 80 to 83, 84 to 100 of Coimbatore Municipal Corporation Limit; Perur, Thondamnuthur, Madukkarai, Alanthurai and Othakkalmandapam Firkas of Coimbatore South Taluk.
	Areas covering entire Palladam Taluk and Pongalur Firka of Tirupur Taluk of Coimbatore District		Areas covering entire Sulur Taluk of Coimbatore District and Palladam Taluk of Tirupur District.
	Areas covering Udumalpet, Pollachi, Valparai Taluks of Coimbatore District		Areas covering of Udumalpet, Pollachi, Valparai and Knathukadavu Taluks of Coimbatore District and Madathukulam Taluk of Tirupur District.
	Areas covering Tirupur Taluk excluding Pongalur Firka and entire Taluk of Avinashi of Coimbatore District		Areas covering Tirupur Corporation, Tirupur North and Tirupur South Taluk and Avinashi Taluk of Tirupur District and Annur Taluk of Coimbatore District
COONNOR DIVISION	Areas covering entire Coonoor, Gudalur, Kundah, Udhagamandalam, Kotagiri, Panthalur taluks of NILGIRIS DISTRICT and part of Coimbatore District in the areas Mettupalayam Town, Thekkampatti village, Jadayampalayam village and Bellalpalayam and Jurisdiction over M/s SIV Industries Limited, M/s Magcobar and M/s IAEC Boilers of Srirunugai, Kalampalayam, Marudhur, Chlakarapalayam, Karamadai, Vellayankadu, Tholampalayam, Bellichi village.	COONDDR DIVISION	Areas covering entire Coonoor, Gudalur, Kundah, Udhagamandalam, Kotagiri, Panthalur Taluks of Nilgiris District and covering entire Mettupalayam Taluk of Coimbatore District.

SALEM-I DIVISION	<p>Dharmapuri, Pennagaram, Palakode, Uthangarai Taluks of Dharmapuri District. Pappireddipatti and Harur Taluks of Dharmapuri District. Division No.2 to 19, 23 to 27, 31 to 33,45 to 47 of Salem Municipal Corporation and areas covering Ammapet,Maravaneri, Periyer, Kumarasamipatti, Hasthempatti, Kannakurichi, Algeppuram pudur, Aiyamperrumpatti, Kondapanaickenpatti, thathampatti villages of Salem Firka, Suramangalam Firka of Salem Taluk (Except Ammani kondalampatti village and valasaiyur firka of Salem Taluk and Yercaud taluk of Salem District. Division No.28 to 30, 48 to 60 of Salem Municipal Corporation and areas covering Dadagappatti, Seelanaickenpatti villages of Salem firka, Ammani Kondalampatti village of Suramangalam firka and entire Panamarathupatti firka of Salem Taluk of Salem District. Division No.1, 20, 21 &amp; 22 of Salem Municipal Corporation and areas covering Veempadi:thalam firka, Veerapandi firka, Thirumalaigiri firka of Salem Taluk and Karuppur firka of Omalur Taluk of Salem District. Division No.34 to 44 of Salem Municipal Corporation and areas covering the entire Udayapatti village, Erumt</p>
SALEM-II DIVISION	<p>ttur, Gangavalli Taluks and Vazhapadi Taluk(except Karipatti and Arunuthumalai firka) of Salem District. Mettur firka(except one Unit viz., M/s.MALCO),Paramalai firka, Kolathur firka, Pottaneri firka(except M.Kalipatti village), Wecheri firka of Mettur Taluk,Omaliur Taluk(except Karuppur firka) and Edappadi Taluk of Salem District. M/s. MALCO unit in Mettur firka and M.Kalipatti village of Pottaneri firka, all units falling within Nanganavali firka of Mettur Taluk, Ernapuram firka and Thevoor firka of Sankari Taluk of Salem district. Namakkal Taluk(except Pudukchattram firka), Paramathi Velur Taluk of Namakkal District. Rasipuram Taluk of Namakkal District including the Tamil Nadu Tobacco factory in Alan kattupudur and Pudukchattram firka of Namakkal Taluk of Namakkal District.</p>
SALEM	<p>Dharapuram Taluk (excluding Mulanur Firka) and units falling under Udhiyur and Kangeyam Firka of Kangeyam Taluk of Tirupur District. Kangeyam Taluk (excluding Udhiyur and Kangeyam Firka) and mulanur Firka of Dharapuram Taluk of Tirupur District. Units / Assessee of Ward Nos.13 to 15, 22 to 29 and 36 to 45 of Erode Municipality, Ward Nos.11 to 21 of V.Chattram Town Panchayat and Soorampanthi, Muthampalayam, Thindal and Periasemur villages of Erode East firka, Kadhiraipatti, Villarasampatti and Pavalahampalayam villages of Erode North firka, Poondurai firka, Modakurichi firka, Archalur firka, Sivagiri firka, Kilambadi firka and Kodumudi firka of Erode Taluk. Units / Assessee of ward Nos. 1 to 12, 16 to 21 and 30 to 35 of Erode Municipality, Ward Nos. 1 to 10 of Veerappan Chatram, Najathalavipalayam, Vairapalayam, Sircar Chinnu Agraharam, Brahmana Chinnu Agraharam, Peelalamedu and Vendipalayam village of Erode East Firka, Veppampalayam, Kumilampalayam, Nalligoundampalayam, Suriyampalayam, Annai Nasavanpalayam, Mettunsaravanpalayam, annarpalayam, Elava</p>

SALEM-I DIVISION	<p>Areas covering Salem Taluk, Yercaud Taluk, Karuppur Firka of Omalur Taluk, Karipatti and Arunuthumalai Firkas of Vazhapadi Taluk in Salem District and entire Dharmapuri District, Uthangarai Taluk of Krishnagiri District,</p>
SALEM-II DIVISION	<p>Areas covering Mettur Taluk, Edappadi Taluk, Vazhapadi Taluk (except Karipatti and Arunuthumalai Firka) Atur Taluk, Gangavalli Taluk, Omaliur Taluk, (except Karuppur Firka), Ernapuram and Sewur Firkas of Sankari Taluk in Salem District, entire Namakkal District (except Tiruchengode Taluk).</p>
ERODE-I DIVISION	<p>Areas covering Erode Taluk, Perundurai Taluk, Modakurichi and Kodumudi Taluks of Erode District and Kangeyam, Dharapuram, Uthukuli Taluks of Tirupur District.</p>

SALEM

	ERODE-II DIVISION	area bounded in the east by Cauvery river, west by A Kodivery of Vaniputhur Firkas, North by Andhiyur (Burgur hills) and south by Kolappatur and Nambiyur Firkas; Komarapalayam Agraharam, Komarapalayam Ammani, Padaveedu, Sowdhapuram Villages of Komarapalayam Firka, Samayasangili Agraharam, Kuppandapalayam, Pallakkapalayam and Thattukuttal revenue villages of pallipalayam Block; All the units falling within Elandhakuttal including veppadai, Kadachalore, Kokkarayanpettai, Oodappalli Agraharam, Padharai, Pallipalayam, Pallipalayam Agraharam, Pappampalayam, Kaliyanoor, Kaliyanoor Agraharam and pudhupalayam Agraharam revenue villages including Pallipalayam town of Pallipalayam Block; This Range has control over all the units in Sathyamangalam Taluk including Akkarai and Kodivery Village; This Range has control over all the units situated in Mallasamudram, Elachipalayam and Tiruchengode Firkas of Tiruchengode Taluk and Sankari West and Sankari East Firkas of Sankari Taluk
	HOSUR-I DIVISION	Hosur and Denkanikota taluks of Krishnagiri District (jurisdiction is restricted to units manufacturing commodities falling under chapter heading 1 to 83 of CETAS in the said taluks) and Pochampalli, Krishnagiri taluks of Krishnagiri district.
CHENNAI-III	HOSUR-II DIVISION	Hosur and Denkanikota taluks of Krishnagiri district (jurisdiction restricted to units manufacturing commodities falling under Chapters 84 to 96 of CETAS).

	ERODE-II DIVISION	Areas covering Gobichettipalayam Taluk, Sathyamangalam Taluk and Bhavani Taluk of Erode district and the entire Tiruchengode Taluk of Namakkal district and Sankari West and Sankari East Firkas of Sankari Taluk in Salem District
	HOSUR-I DIVISION	All the areas covered under Hosur Municipality Ward Nos.13 to 24 and 26 to 45 of Hosur Municipality areas covered under Hosur ; Mathigiri Firkas of Hosur Taluk, Uddanappalli Firkas of Shoolagiri Taluk, Denkanikottai Taluk, Krishnagiri Taluk, Bargur Taluk, Pochampalli Taluk of Krishnagiri District.
	HOSUR-II DIVISION	All the areas covered under Hosur Municipal Ward No.D1 to 12 and 25 and other areas covered under Hosur Firkas excluding the areas covered under Hosur Municipality Ward Nos.13 to 24 and 26 to 45 ; Bagalur Firkas of Hosur Taluk and Beigal Firkas of Hosur Taluk, Shoolagiri Firkas of Shoolagiri Taluk of Krishnagiri District.



	DINDIGUL-II DIVISION	Areas covering entire Theni district except Kolkumalai Tea Factory being part of Kottakudi village of Uthamapalayam Taluk; Vadipatti Taluk of Madurai District; Nilakkottai, Kodakanal, Palani & Ottanchattram Taluks of Dindigul District.
	VIRUDHUNAGAR-DIVISION	Areas covering the taluks of Virudhunagar, Sattur, Aruppukottai, Thiruchi & Kariapatti of Virudhunagar District and Kamuthi of Ramanathapuram District.
	RAJAPALAYAM DIVISION	Areas covering firkas of Rajapalayam Taluk, Firkas of Srivilliputhur Taluk, Whole of Sankaran Koil Taluk (Except Elayarasanandai and Pazhankottai village of Sankarankoil Taluk of Tirunelveli District. Revenue taluk of Sivagiri and 22 villages of V.K.Pudur Sub-taluk of Tenkasi Taluk.
	SIVAKASI DIVISION	Areas covering entire Sivakasi Taluk of Virudhunagar District.
TRUNELVELI	TRUNELVELI DIVISION	Areas covering entire revenue district of Kanyakumari, Entire Radhapuram, Nanguneri Taluks of Tirunelveli District and Entire Ambasamudram, Tenkasi Taluk excluding 22 villages of V.K.Pudur Sub-taluk of Tenkasi Taluk and the whole of Senkottai Taluk
	TUTICORIN DIVISION	Areas covering revenue taluks of Tuticorin, Srivaikundam, Tiruchendur, Sathankulam and parts of Ottapidaram.
	KOVIIPATTI DIVISION	Areas covering entire revenue taluks of Kovilpatti, Viatthikulam and Ottapidaram including Elayarasanandai and Pazhankottai village of Sankarankoil Taluk.

MADURAI

DINDIGUL-II DIVISION	Areas covering entire Palani Taluk, Kodakanal Taluk, Attur Taluk, Nilakkottai Taluk of Dindigul District, Theni District and Vadipatti Taluk of Madurai District.
VIRUDHUNAGAR-DIVISION	Areas covering entire Virudhunagar Taluk, Sattur Taluk and Aruppukottai Taluk of Virudhunagar District
RAJAPALAYAM DIVISION	Areas covering entire Rajapalayam Taluk, Srivilliputhur Taluk and Yembakottai Taluk of Virudhunagar District.
SIVAKASI DIVISION	Areas covering entire Sivakasi Taluk of Virudhunagar District.
TRUNELVELI DIVISION	Areas covering the entire revenue district of Kanyakumari and Tirunelveli except Sankarankovil and Tiruvankadam Taluks.
TUTICORIN DIVISION	Areas covering the revenue taluks of Tuticorin, Srivaikundam, Tiruchendur, Sathankulam of Tuticorin District
KOVIIPATTI DIVISION	Areas covering the revenue taluks of Kovilpatti, Ettayapuram, Kayathar, Viatthikulam and Ottapidaram of Tuticorin District and Tiruvankadam Taluk of Tirunelveli District.



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX AND  
CENTRAL EXCISE**

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Email: ccu-cexchn@nic.in

**C.No.IV/16/452/2016-CCO(Tech IV) PF**

**Date: 23.06.2017**

**CORRIGENDUM TO MASTER CIRCULAR DATED 23.06.2017**

Please refer to the Master Circular of even number dated 23.06.2017. Para 6 of the circular may be read as enclosed.

Yours faithfully,

  
(MANASA GANGOTRI KATA)  
JOINT COMMISSIONER

To

**All Principal Commissioners / Commissioners of Central Tax and Central Excise,  
Chennai North/South/Outer/Puducherry/Coimbatore/Salem/Madurai/Tiruchirapalli**

**The Commissioner,  
Chennai Audit I/Audit II/Coimbatore Audit**

**The Commissioner,  
Chennai Appeals I/Chennai Appeals II/Coimbatore Appeals**

**6. Handling of Administrative Files, Legacy Administrative files and Centralization of Administration and Accounts**

6.1 For the purpose of all Administrative / Service matters in respect of those officers who retired from service from the existing formations the following table indicates the successor field formations who will maintain the records for the required time period as prescribed.

Sl. No.	Existing Formation	Successor Formation
1	Pr. CCO, C.Excise	Pr. CCO, Chennai GST
2	Chennai – I & Service Tax – CCO & ST-I	Chennai North
3	Chennai-II, Chennai – IV Headquarters & Service Tax-II	Chennai South
4	Chennai-III & Service Tax-III	Chennai Outer
5	LTU, LTU Audit Circle & Audit-I CX	Chennai Audit-I
6	Audit-II CX & ST Audit	Chennai Audit-II
7	Appeals-I CX	Chennai Appeals-I
8	Appeals-II & ST Appeals	Chennai Appeals-II
9	Puducherry	Puducherry
10	CCO Coimbatore, Coimbatore CX & Appeals Coimbatore	Coimbatore
11	Audit Coimbatore	Audit Coimbatore
12	Salem CX	Salem
13	Trichy CX	Trichy
14	Madurai CX	Madurai
15	Tirunelveli CX	Madurai

For the Divisional Offices located in the various buildings across the Chennai City, the successor will be the new Divisional Office notified under GST which shall operate from their premise.

