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GOVERNMENT OF INDIA
LAKSHADWEEP ADMINISTRATION
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C.No. IV/16/43/2018 CC (TZ) GST CELL

ORDER NO. 01/2018-GST/LAKSHADWEEP

Dated 20th February, 2018.

Sub: Division of Migrated Taxpayers between the Central Government and the Union Territory of Lakshadweep Administration.

In accordance with the guidelines issued by the GST Council Secretariat vide Circular No. 01/2017 from F.No.166/Cross Empowerment/GSTC/2017 dated 20.09.2017, with respect to the division of migrated taxpayers between the Central Government and the Union Territory of Lakshadweep Administration to ensure single interface under GST, the Union Territory Level Committee comprising of Chief Commissioner of Central GST, Thiruvananthapuram Zone, Kerala and Commissioner of Union Territory Goods and Services Tax, Union Territory of Lakshadweep Administration has hereby decided to assign the migrated taxpayers registered in the Union Territory of Lakshadweep, in the following manner:

I. Taxpayers falling under the jurisdiction of the Centre – **(Annexure-A)**

II. Taxpayers falling under the jurisdiction of the Union Territory – **(Annexure-B)**

2. Vide Notification F.No.100/1/2017-PS&T (GST) dated 21.09.2017 and 10.01.2018, the Administrator, Union Territory of Lakshadweep has designated the Commissioner of Central Tax, Kochi as Commissioner (GST), UTL for the collection and administration of UTGST under Sections 3 & 4 the UTGST Act, 2017.

3. The Taxpayers and the Trade, Commerce and Industry can view and check their details including the name of the Administrating Authority by visiting **www.cenexcisekochi.gov.in** or **www. lakshadweep.nic.in**,

4. In case any discrepancy in the name or the GSTIN is noted or if the taxpayer's name is missing from the Annexures, the same may be informed by email to the Authorities of Centre or Union Territory for appropriate action by the Union Territory Level Committee. The email communication made in this regard should have the subject line: **"Division of GST Taxpayers in Lakshadweep"**.

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

20.02.2018

(Pullela Nageswara Rao)
Chief Commissioner
Central GST
Thiruvananthapuram Zone

20.02.2018

(Pullela Nageswara Rao)
Commissioner
Union Territory GST
Lakshadweep Administration