

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 6157 /C.T

Dated 30 / 6 /2020

V-32011/4/2015-TRU-CCT-(Part-1)

To

Principal Secretary to Government
Finance Department
Odisha, Bhubaneswar

Sub: Creation of Area Bench of Goods and Services Tax Appellate Tribunal in Odisha - reg.

Sir,

As decided earlier, Odisha proposed for only one State bench at Cuttack and that has been approved by the GST Council. The said proposal was based on the proposed composition i.e. one judicial Member, One Technical Member (State) and One Technical Member (Centre) in which case multiple division benches could have been formed.

Now after the verdict of the Hon'ble Madras High Court and the general guidelines prescribed by Hon'ble Supreme Court in the matter of Constitution of all types of Tribunal, Government of India is considering amendment of Section 109 of CGST Act proposing for constituting the State bench of GST Tribunal with only one judicial member and one technical member (either from Centre or from State).

In the proposed scenario, constitution of division benches will not be possible and a single State Bench with only two members will not be able to handle the workload of the entire State with taxpayers of nearly three lakhs. In the current Orissa Sales Tax Tribunal (OSTT) there are six members (3 judicial members and 3 accounts members) and in spite of multiple division benches and full benches pendency position is still very high. Government may therefore, consider proposing for constituting at least one area bench at another location, preferably at Rourkela.

The Central tax administration in Odisha has two Commissionerates - one headquartered at Bhubaneswar and the second headquartered at Rourkela. Proposing for an area bench at Rourkela will mostly suit the convenience of taxpayers located within the jurisdiction of Rourkela Commissionerate.

In this regard, GST Council has approved creation of area benches in most of the States including the neighbouring States of West Bengal and Andhra Pradesh and notified vide GOI in Ministry of Finance (DOR) Notification No. S.O. 3009 dated 21.08.2019 for benefit of the taxpayers (copy enclosed).

Therefore, it is requested that Government may kindly consider proposing for constituting one area bench at Rourkela.

Yours faithfully

Aditya
20/6/2020

Commissioner CT & GST, Odisha
(At-Cuttack)



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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 21 अगस्त, 2019

का.आ. 3009(अ).—केन्द्रीय माल और सेवा कर अधिनियम, 2017 की धारा 109 की उपधारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, माल और सेवा कर परिषद् की सिफारिश पर, केन्द्र सरकार, एतद्वारा, भारत के राजपत्र (असाधारण) में इस अधिसूचना के प्रकाशन की तारीख से, नीचे दी गई तालिका 1 में निहित विवरण के अनुसार माल और सेवा कर अपीलीय अधिकरण (जीस्टेट) की राज्य पीठों और नीचे दी गई तालिका 2 में निहित विवरण के अनुसार क्षेत्रीय पीठों के सृजन को अधिसूचित करती है।

तालिका - 1

क्रम. सं.	राज्य/संघ राज्य क्षेत्र का नाम	स्थान
1	आंध्र प्रदेश	विजयवाड़ा
2	बिहार	पटना
3	छत्तीसगढ़	रायपुर
4	दिल्ली	नई दिल्ली
5	गोवा	पणजी
6	गुजरात	अहमदाबाद
7	हरियाणा	हिसार
8	हिमाचल प्रदेश	शिमला
9	झारखण्ड	रांची

10	कर्नाटक	बैंगलुरु
11	केरल	तिरुवनन्तपुरम्
12	महाराष्ट्र	मुम्बई
13	ओडिशा	कटक
14	पुडुचेरी	पोंडीचेरी
15	पंजाब	चण्डीगढ़
16	तमिलनाडु	चेन्नई
17	तेलंगाना	हैदराबाद
18	त्रिपुरा	अगरतला
19	उत्तराखण्ड	देहरादून
20	पश्चिमी बंगाल	कोलकाता
21	असम	गुवाहाटी, असम में जीएस्टेट की समान राज्य पीठ
22	अरुणाचल प्रदेश	
23	मणिपुर	
24	नागालैंड	
25	सिक्किम	
संघ राज्य क्षेत्र (बिना विधानसभा)		
26	अंडमान और निकोबार	राज्य पीठ पश्चिम बंगाल (कोलकाता)
27	दादरा और नगर हवेली	राज्य पीठ महाराष्ट्र (मुम्बई)
28	दमन और दीप	राज्य पीठ महाराष्ट्र (मुम्बई)
29	लक्षद्वीप	राज्य पीठ केरल (एर्नाकुलम)
30	चण्डीगढ़	राज्य पीठ पंजाब (चण्डीगढ़)

तालिका 2

क्रम.सं.	राज्य का नाम	स्थान
1	आंध्र प्रदेश	विशाखापट्टनम और तिरुपति में एक एक क्षेत्रीय पीठ
2.	गुजरात	सूरत और राजकोट में एक एक क्षेत्रीय पीठ
3.	महाराष्ट्र	पुणे और नागपुर में एक एक क्षेत्रीय पीठ
4.	पश्चिम बंगाल	कोलकाता में दो क्षेत्रीय पीठ

[फा. सं. ए. 50050/150/2018-प्रशा. 1ग (सीस्टेट)]

ऋत्तिक पांडेय, संयुक्त सचिव

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 21st August, 2019

S.O. 3009(E).—In exercise of the powers conferred by the sub section 6 of section 109 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the creation of the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) as per the details contained in the table 1 below and Area Benches as per the details contained in table 2 below, with effect from the date of publication of this notification in the Gazette of India (Extraordinary):—

Table-1

S. No.	Name of State/Union Territory	Location:
1.	Andhra Pradesh	Vijayawada
2.	Bihar	Patna
3.	Chhattisgarh	Raipur
4.	Delhi	New Delhi
5.	Goa	Panaji
6.	Gujarat	Ahmedabad
7.	Haryana	Hisar
8.	Himachal Pradesh	Shimla
9.	Jharkhand	Ranchi
10.	Karnataka	Bengaluru
11.	Kerala	Thiruvananthapuram
12.	Maharashtra	Mumbai
13.	Odisha	Cuttack
14.	Puducherry	Pondicherry
15.	Punjab	Chandigarh
16.	Tamil Nadu	Chennai
17.	Telangana	Hyderabad
18.	Tripura	Agartala
19.	Uttarakhand	Dehradun
20.	West Bengal	Kolkata
21.	Assam	Common State Bench of GSTAT at Guwahati, Assam
22.	Arunachal Pradesh	
23.	Manipur	
24.	Nagaland	
25.	Sikkim	
UTs (Without Legislature)		
26.	Andaman & Nicobar	State Bench of West Bengal (Kolkata)
27.	Dadra & Nagar Haveli	State Bench of Maharashtra (Mumbai)
28.	Daman & Diu	State Bench of Maharashtra (Mumbai)
29.	Lakshadweep	State Bench of Kerala (Ernakulum)
30.	Chandigarh	State Bench of Punjab (Chandigarh)

Table 2

S. No.	Name of State	Location:
1.	Andhra Pradesh	One Area Bench each at Vishakhapatnam and Tirupati
2.	Gujarat	One Area Bench each at Surat and Rajkot
3.	Maharashtra	One Area Bench each at Pune and Nagpur
4.	West Bengal	Two Area Benches at Kolkata

[F. No. A.50050/150/2018-Ad.1C(CESTAT)]

RITVIK PANDEY, Jt. Secy.