

**CENTRAL EXCISE & SERVICE TAX, GUWAHATI COMMISSIONERATE**

**JURISDICTION:** Districts of Kamrup, Nalbari, Morigaon, Borpeta, Dhubri, Bongaigaon, Kokrajhar, Goalpara, Sonitpur, Darrang, North Lakhimpur, Dhemaji of the State of Assam and the State of Arunachal Pradesh (except the District of Tirap, Changlang, Anjaw, Lohit, Lower Dibang Valley, Dibang Valley) and the Districts of East Garo Hills, West Garo Hills and South Garo Hills of the State of Meghalaya.

Commissionerate Headquarters: Guwahati

No. of Divisions: 06 (Six)

No. of Ranges: **34 (Thirty four)**

**GUWAHATI CENTRAL EXCISE DIVISIONS**

**JURISDICTION:** Districts of Kamrup, Nalbari, Morigaon & Barpeta of the State of Assam.

Divisions Headquarter : Guwahati

No. of Ranges: 12 (Twelve)

<b>Name of Division</b>	<b>Range</b>	<b>Jurisdiction</b>
<b>Guwahati Central Excise Division-I</b>	<b>RANGE-IA</b>	South of AT Road — starting from railway gate # 6 at Bharalmukh, West of Fatasil Road upto junction of Bharalu River and Mora Bharalu River, West of Mora Bharalu River, Bhetkuchi, Gorchuk, Pub Boragaon Area, <i>both side of H.B.Road of Fancy Bazar, North of SRCB Road, Jail Road, TR Phookan Road, Machkhowa Area, NS Road (both sides), Bharalmukh, North of Dinesh Goswami Road beyond Maligaon Paschim Boragaon, Tetelia, Jalukbari, Pandu, Maligaon Area.</i>
	<b>RANGE -IB</b>	Dharapur, Azara, Rani Area, Mirza, Palasbari, Chaygaon, Dhupdhara & Airport Area.
	<b>RANGE -IC</b>	Right Hand side of NH-37 after crossing Saraighat Bridge ( <b>excluding Brahmaputra Industrial Park</b> ) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District (excluding Rangia sub-division, police station-Jalukbari and EPIP Amingaon).
	<b>RANGE -ID</b>	Left Hand Side of NH-37 after crossing Saraighat Bridge ( <b>but including Brahmaputra Industrial Park on Right Hand side of NH-37</b> ) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District (excluding Rangia sub-division, police station-Jalukbari and EPIP Amingaon).
	<b>RANGE -IE</b>	Entire area of EPIP, Amingaon.
	<b>RANGIA</b> (Barpeta Road Range relocated)	Entire Barpeta District, Nalbari District and Rangia sub-division under District of Kamrup of the State of Assam.

Name of Division	Range	Jurisdiction
<b>Guwahati Central Excise Division-II</b>	<b>RANGE -IIA</b>	North of S.S. Road, (Lakhtokia) and G.N.B. Road, South of H.B.Road (from Sikh Temple), East of S.C.Goswami Road upto Sukreswar Mandir, M.G.Road, East part (Sukreswar Mandir), Panbazar, Uzanbazar, Silpukhri, East of R.G.Baruah Road upto Zoo Narengi Tiniali, North of Zoo Narengi Road excluding Noonmati under Police Station Noonmati
	<b>RANGE -IIB</b>	Paltan Bazar Area, Both sides of GS Road, Rajgarh Road (both sides), South of Zoo-Narengi Road, East part of AK Azad Road, Sonapur Area including the area upto 500 metres on the other side from the centre of NH-40, Birkuchi Area, Bonda Area, Ulubari, South of SS Road, North side of AT Road upto Police Reserve, Ganeshguri, Panjabari & Hengrabari.
	<b>RANGE -IIC</b>	Byrnihat to 13 <sup>th</sup> Mile, falling under Kamrup District of the State of Assam and the area upto 500 metres on the other side from the centre of NH-40, Byrnihat from 12 <sup>th</sup> Mile to Jorabat point, falling under Kamrup District of the State of Assam.
	<b>RANGE -IID</b>	South of AT Road, Chatribari Area, West of AK Azad Road, Bilpar, Gosala, Athgaon, CITI Complex, Mini Industrial Area, Kalapahar, South of SRCB Road, Lalganesh, Jyotikuchi, Lokhra, Basistha, South of Kahilipara, South of Beltola, Khanapara Road upto Khanapara Police Station. Police Station: Bharalmukh, Paltan Bazar, Ambari (Fatasil), Dispur and Basistha.
	<b>RANGE -IIE</b>	Noonmati under Noonmati Police Station. In the North – River Brahmaputra, South – GNB Road, East – Narengi and West – Bamunimaidan.
	<b>JAGIROAD</b>	Entire Morigaon District of Assam.

### **TEZPUR CENTRAL EXCISE & SERVICE TAX DIVISION**

**JURISDICTION:** The Districts of Sonitpur (excluding Bishwanath Chariali and Gohpur sub-division) of the State of Assam and Darrang District of the State of Assam. Districts of East Kameng, West Kameng and Tawang of the State of Arunachal Pradesh.

Division Headquarter: Tezpur

No. of Ranges : 06 (Six)

Sl.no.	Range	Jurisdiction
1.	<b>TEZPUR</b>	Comprises the Tezpur town and adjoining areas.
2.	<b>RANGAPARA</b>	Comprises Rangapara town, Binduguri, Balipara, Charduar areas under Sonitpur District. Districts of Tawang, East & West Kameng Districts of Arunachal Pradesh.
3.	<b>DHEKIAJULI</b>	Comprises Dhekiajuli P.S. area, Barchala Circle of Sonitpur district and part of Mazbat P.S. area, Dhunseri T.E., Bateli T.E. and Lambari T.E. under Darrang District.

4.	<b>MANGALDOI</b>	Comprises Mangaldai P.S. area, Khapupetia, Rowta and part of Orang P.S. area under Darrang District of Assam.
5.	<b>TANGLA</b>	Comprises Tangla P.S. area, Paneery, Bhergaon, Hattigarh area upto Bhutan border under Darrang District of Assam.
6.	<b>TEZPUR SERVICE TAX RANGE</b>	Tezpur town and adjoining areas, Rangapara town, Binduguri, Balipara, Charduar areas under Sonitpur district. Districts of Tawang, East & West Kameng of the State of Arunachal Pradesh.

#### **DHUBRI CENTRAL EXCISE & SERVICE TAX DIVISION**

**JURISDICTION:** The Districts of Dhubri, Bongaigaon, Kokrajhar and Goalpara of the State of Assam and Districts of East Garo Hills, West Garo Hills and South Garo Hills of the State of Meghalaya.

Division Headquarters: Dhubri

No. of Ranges: 05 (Five)

Sl.no.	Range	Jurisdiction
1.	<b>DHUBRI</b>	Dhubri District and Gosaigaon sub-division under Kokrajhar District in the State of Assam.
2.	<b>BRPL –I</b>	M/s. Bongaigaon Refinery and Petro-Chemicals Limited Complex at Dhaligaon in Bongaigaon District.
3.	<b>BRPL –II</b>	M/s. Bongaigaon Refinery and Petro-Chemicals Limited Complex at Dhaligaon in Bongaigaon District.
4.	<b>BONGAIGAON</b>	Covers Bongaigaon District (except BRPL Dhaligaon Complex), and Kokrajhar District (except Gossaigaon sub-division) in Assam.
5.	<b>GOALPARA</b>	Goalpara District of the State of Assam and East, West and South Garo Hills Districts in the State of Meghalaya.

#### **ITANAGAR CENTRAL EXCISE & SERVICE TAX DIVISION**

**JURISDICTION:** The Districts of Upper Subansiri, Lower Subansiri, East Siang, West Siang, Upper Siang and Papumpare of the State of Arunachal Pradesh and Districts North Lakhimpur and Dhemaji, the sub-division of Biswanath Chariali & Gohpur of the District of Sonitpur of the State of Assam.

Division Headquarters: Itanagar

No. of Ranges: 04 (Four)

Sl.no.	Range	Jurisdiction
1.	<b>ITANAGAR CENTRAL EXCISE</b>	Districts of Papumpare & Lower Subansiri.
2.	<b>ITANAGAR SERVICE TAX</b>	Districts of Papumpare & Lower Subansiri.
3.	<b>NORTH LAKHIMPUR</b>	The Districts of Lakhimpur and Dhemaji of the State of Assam. Districts of West Siang, East Siang, Upper Siang and Upper Subansiri of the State of Arunachal Pradesh.
4.	<b>BISWANATH CHARIALI</b>	Biswanath Chariali & Gohpur sub-divisions under Sonitpur District of Assam.

## SERVICE TAX DIVISION GUWAHATI

**JURISDICTION:-** Districts of Kamrup, Nalbari, Morigaon & Barpeta of the state of Assam

Division Headquarters: Guwahati

No. of Ranges: 07 (Seven)

### **RANGE-A**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Transport of goods by road
2	Cargo handling service
3	Customs house agent
4	Survey and map making
5	Packaging services
6	Ship management service
7	Transport of goods by air
8	Transport of goods by rail
9	Transport of goods through pipeline and other conduit
10	Transport of persons by cruise ship
11	Transport of goods through waterways
12	Promotion, marketing, organizing or assisting in organising games of chance, including lottery, etc.
13	Foreign exchange broker service
14	Other port (minor port) service
15	Opinion poll agency service
16	Service of promotion or marketing of brand of goods/services/events
17	Special service provided by builders

### **RANGE-B**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Travel agent for booking of passage (other than air/rail travel agents)
2	Construction of residential complex service
3	Design service other than interior decoration and fashion designing
4	Fashion Design
5	Technical inspection and certification agency service
6	Real estate agent service
7	Renting of immovable property service
8	Beauty parlours/beauty treatment
9	Security/detective agency service
10	Courier agency service
11	Online information and database access service and/or retrieval service through computer network
12	Internet cafe
13	Dry cleaning services
14	General Insurance Service
15	Photography service
16	Cleaning services
17	Services provided by a recovery agent
18	Health Services by a clinical establishment, health check-up/diagnosis, etc.

**RANGE-C**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Advertising agency services
2	Selling of space or time slot for advertisement
3	Cable operators
4	Development and supply of content for use in telecom services, advertising agency, etc.
5	Dredging of rivers, ports harbours, backwaters, estuaries, etc.
6	Mining of mineral, oil or gas services
7	Sponsorship service provided to body-corporate or firm including sports sponsorships
8	Services by a programme producer
9	Services of permitting commercial use or exploitation of events
10	Construction Services other than residential complex, including commercial/industrial building or civil structures
11	Interior decorations/Designer services
12	Site formation and clearance, excavation, earth moving and demolition services
13	Stock broker service
14	Storage and warehousing services
15	Tour operator services
16	Service provided by a processing and clearing house in relation to securities, goods and forward contracts
17	Cosmetics and plastic surgery service

**RANGE-D**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Business exhibition service
2	Clearing and forwarding agent services
3	Works contract service
4	Event management
5	Input service distributors
6	Public relation management service
7	Service for repair, reconditioning, restoration or decoration or any other similar services of any motor vehicle
8	Automated Teller Machine operations, maintenance or management service
9	Broadcasting Service
10	Rail travel agent's service
11	Sound recording studio or agency services
12	Internet telecommunication services
13	Credit card, debit card, charge card or other payment card related services
14	Services of telegraph authority in relation to telecommunication service
15	Franchise service
16	Service provided by recognised / registered associations in relation to forward contract
17	Mailing list compilation and mailing service
18	Services provided by a registrar to an issue

**RANGE-E**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Auction service
2	Consulting engineer services
3	Convention service
4	Information technology software service
5	Maintenance or repair service
6	Mandap keeper service
7	Club or association service
8	Outdoor catering
9	Pandal or shamiana service
10	Scientific and technical consultancy services
11	Electricity exchange service
12	Restaurant service
13	Service of providing accommodation in hotels, inn, guest house, club or camp site whatever name called
14	Erection, commissioning and installation
15	Air travel agent services
16	Services provided by any person in relation to supply of tangible goods
17	Airport services by airport authority
18	Transport of goods by coastal shipping

**RANGE-F**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Company secretary service
2	Cost accountant service
3	Chartered accountant services
4	Legal consultancy service
5	Banking and other Financial services
6	Other taxable services (services other than 119 listed services)
7	Steamer agent services
8	Market research agency service
9	Health club and fitness centre service
10	Life insurance service
11	Service provided by an insurer of life insurance under Unit Linked Insurance Plan (ULIP)
12	Survey and exploration of mineral
13	Underwriter service
14	Business support service
15	Insurance auxiliary service in relation to general insurance
16	Manpower recruitment/supply agency service

**RANGE-G**

<b>Sl. No.</b>	<b>Description of Taxable Services</b>
1	Business auxiliary service
2	Rent-a-cab scheme operator services
3	Credit rating agency service
4	Port service (major ports)
5	Insurance auxiliary service concerning life insurance business
6	Services by holder of intellectual property right providing intellectual property services other than copyright
7	Maintenance of medical records
8	Copyright service – transfer temporarily / permit use or enjoyment
9	Architects services
10	Video tape production agency / Video tape production service
11	Management or business consultant service
12	Commercial training or coaching
13	Service provided by share transfer agent
14	Transport of passenger embarking on domestic / international journey by air
15	Asset management including portfolio management and fund management
16	Service provided by recognised Stock Exchange in relation to transaction in securities
17	Service provided by recognised / registered association in relation to clearance or settlement of transaction in goods or forward contracts