

CENTRAL EXCISE & SERVICE TAX, GUWAHATI

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: 33 (Thirty three)

GUWAHATI CENTRAL EXCISE DIVISION

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

Division Headquarters: Guwahati

No. of Ranges: 12 (Twelve)

Name of Division	Range	Jurisdiction
Guwahati Central Excise Division-I	Range-IA	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>
	Range-IB	Dharapur, Azara, Rani Area, Mirza, Palasbari, Chaygaon, Dhupdhara & Airport Area.
	Range-IC	Right Hand side of NH-37 after crossing Saraighat Bridge (excluding Brahmaputra Industrial Park) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District (excluding Rangia sub-division, police station-Jalukbari and EPIP Amingaon).
	Range-ID	Left Hand Side of NH-37 after crossing Saraighat Bridge (but including Brahmaputra Industrial Park on Right Hand side of NH-37) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District (excluding Rangia sub-division, police station-Jalukbari and EPIP Amingaon).
	Range-IE	Entire area of EPIP, Amingaon.
	Rangia Range (Barpeta Road Range re-located)	Entire Barpeta District, Nalbari District and Rangia sub-division under District of Kamrup of the State of Assam.

Guwahati Central Excise Division-II	Range-IIA	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
	Range-IIB	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.
	Range-IIC	Byrnihat to 13 th 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 th Mile to Jorabat point, falling under Kamrup District of the State of Assam.
	Range-IID	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.
	Range-IIE	Noonmati under Noonmati Police Station. In the North – River Brahmaputra, South – GNB Road, East – Narengi and West – Bamunimaidan.
	Jagiroad Range	Entire Morigaon District of Assam.

TEZPUR CENTRAL EXCISE 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 & West Kameng and Tawang of the State of Arunachal Pradesh.

HEADQUARTERS : TEZPUR
No. OF RANGES : 06 (Six)

Sl. No.	RANGES	JURISDICTIONS
1.	TEZPUR	Comprises the Tezpur Town and adjoining areas.
2.	RANGAPARA	Comprises Rangapara town, Binduguri, Balipara, Charduar areas under Sonitpur District. Districts of Tawang, East & West Kameng of Arunachal Pradesh.
3.	DHEKIAJULI	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.	MANGALDOI	Comprises Mangaldai P.S. area, Khapupetia, Rowta and part of Orang P.S. area under Darrang District of Assam.
5.	TANGLA	Comprises Tangla P.S. area, Paneery, Bhergaon, Hattigarh area upto Bhutan border under Darrang District of Assam.
6.	TEZPUR SERVICE TAX RANGE	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, Kokhrajhar 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.	RANGES	JURISDICTIONS
1.	Dhubri	Dhubri District and Gosaigaon sub-division under Kokrajhar District in the State of Assam.
2.	BRPL –I	M/s. Bongaigaon Refinery and Petro-Chemicals Limited Complex at Dhaligaon in Bongaigaon District.
3.	BRPL –II	M/s. Bongaigaon Refinery and Petro-Chemicals Limited Complex at Dhaligaon in Bongaigaon District.
4.	Bongaigaon	Covers Bongaigaon District (except BRPL Dhaligaon Complex), and Kokrajhar District (except Gossaigaon sub-division) in Assam.
5.	Goalpara	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 District 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.	RANGES	JURISDICTIONS
1.	Itanagar Central Excise	Districts of Papumpare & Lower Subansiri.
2.	Itanagar Service Tax	Districts of Papumpare & Lower Subansiri.
3.	North Lakhimpur	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.	Biswanath Chariali	Biswanath Chariali & Gohpur sub-division under Sonitpur District of Assam.

SERVICE TAX DIVISION, GUWAHATI

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

The service Tax Division have been organized on the basis of Services instead of the geographical jurisdiction.

Headquarters: Guwahati

No. of Ranges: 06 (Six)

Range – A

Sl.No.	Name of Service	No. of Assessee
1.	Transport of Goods by Road	1029
2.	Cargo Handling Service	40
3.	Customs House Agent	01
4.	Survey and Map Making	08
5.	Packaging Services	07
6.	Ship Management Service	01
7.	Transport of Goods by Air	03
8.	Transport of Goods by Rail	05
9.	Transport of Goods by Pipeline	04
10.	Transport of Goods by Cruise Ships	--
11.	Transport of Goods through Waterways	--
12.	Service of Promoting Marketing or organizing of games of chance, including lottery {Section-65(105)(zzzzn)}	03
Total		1101

Range – B

Sl.No.	Name of Service	No. of Assessee
1.	Travel Agents (other than Rail or Air)	11
2.	Construction of Residential Complex	166
3.	Design Service	09
4.	Fashion Design Service	07
5.	Test Inspection Certification	16
6.	Real Estate Agent	08
7.	Renting or Immovable Property	382
8.	Beauty Parlors	61
9.	Security Agencies	104
10.	Courier Agency	196
11.	Online Information and Data	17
12.	Internet Café	10
13.	Dry Cleaning Services	09
14.	General Insurance Service	04
15.	Photography Service	52
16.	Cleaning Services	23
17.	Recovery Agents	21
18.	Health Services, namely:- health check up undertaken by hospitals or medical establishments for the employees of business entities.	08
Total		1104

Range – C

Sl.No.	Name of Service	No. of Assessee
1.	Advertising Agency	250
2.	Advertising Space or Time	06
3.	Cable Operators	51
4.	Development and Supply of Content Services	103
5.	Dredging Services	03
6.	Mining Services	06
7.	Sponsorship Services	03
8.	TV or Radio Programme Production	333
9.	Services of Permitting Commercial use or Exploitation or any Event organized by a person or Organization [Section 65(105)(zzzzr)]	--
10.	Construction Services in respect of Commercial or Industrial Building and Civil Structure	145
11.	Interior Decorators	22
12.	Site preparation and Clearance	08
13.	Stock Broker	82
14.	Storage and Warehouse Service	16
15.	Tour Operator Service	74
Total		1102

Range – D

Sl.No.	Name of Service	No. of Assessee
1.	Business and Exhibition Services	06
2.	Clearing and Forwarding Services	296
3.	Works Contract Services	565
4.	Event Management Services	47
5.	Input Service Distributors	32
6.	Public Relation Services	01
7.	Servicing or Motor Vehicles	100
8.	ATM operators	02
9.	Broadcasting Services	05
10.	Rail Travel Agents	09
11.	Sound Record Services	06
12.	Internet Telephonic Service	03
13.	Credit/ Debit/ Charge/ otr any other payment Cards related Services	05
14.	Telecommunication Services (includes various telecommunication related service which are presently specified as separate taxable Services)	04
15.	Franchise Services	22
Total		1103

Range – E

Sl.No.	Name of Service	No. of Assessee
1.	Auctioneers Services	07
2.	Consulting Engineer	87
3.	Convention Service	09
4.	Information Technology Software Service	19
5.	Maintenance or Repair Service	486
6.	Mandap Keeper	69
7.	Membership of Club	03
8.	Outdoor Catering	34
9.	Pandal or Shamiana Service	13
10.	Scientific and Technical Consultancy	12
11.	Services provided by Electricity Exchange [Section 65(105) (zzzs)]	--
12.	Service by Air-Conditioned Restaurants	28
13.	Short-Term Accommodation in Hotels/Inns/Clubs/Guesthouse etc.	27
14.	Erection, Commissioning and Installation	225
15.	Air Travel Agency	58
16.	Supply of Tangible Goods for use Services	24
17.	Airport Service	02
Total		1103

Range- F

Sl.No.	Name of Service	No. of Assessee
1.	Company Secretaries	12
2.	Cost Accounts	3
3.	Chartered Accountants	250
4.	Legal Consultancy Service	4
5.	Banking and Financial	327
6.	Other than in the Negative List	298
7.	Steamer Agents	02
8.	Market Research	02
9.	Goods Transport Operators	02
10.	Health Club and Fitness Centre	13
11.	Life Insurance Services	02
12.	Management of Investment under Unit Linked Insurance Plan Services	--
13.	Survey and Exploration of Mineral	01
14.	Under Writers	--
15.	Business Support Services	20
16.	General Insurance Business	01
17.	Manpower Recruitment Agency	165
Total		1102