



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.ADCOM (AUDIT)/JDN/CR-02/2018-19

Office of the Commissioner of
Commercial Taxes (Karnataka),
Vanijya Therige Karyalaya,
Gandhi Nagar, Kalidasa Road,
Bengaluru-560009.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BENGALURU.**

Present: **SRIKAR M.S. I.A.S.**
Commissioner of Commercial Taxes.
(Karnataka) Bengaluru.

Sub: Jurisdiction to Additional Commissioner of Commercial Taxes to function
as Additional Commissioner of Commercial Taxes (appeals) as specified
under Rule 109A of Karnataka Goods and Services Rules, 2017

Ref: (1) ADCOM (I & C)/JDN/ZAC/C.R-134/11-12 Dated 05.12.2011
(2) AA EE 121 VAA THE SI 94 Dated 4th February 1995

Preamble:

Any person aggrieved by any decision or order passed under the provisions of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) and the Central Goods and Services Tax Act, 2017(Central Act 12 of 2017) is required to file appeal to the Additional Commissioner (Appeals) as specified in Rule 109A of the Karnataka Goods and Services Tax Rules, 2017. Similarly, an officer directed under sub-section (2) of section 107 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) is required to file appeal to the Additional Commissioner (Appeals) as specified in Rule 109A of Karnataka Goods and Services Tax Rules, 2017.

Hence the following order:

ORDER NO. ADCOM (AUDIT)/JDN/CR-02/2018-19 Dated 16.05.2018

In exercise of powers conferred under section 5 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) read with the Government Order under reference(2), the officers specified in column(2) of the annexure to the order under reference(1) are hereby specified as Additional Commissioners (Appeals) for the purpose of Rule 109A of the Karnataka Goods and Services Tax Rules, 2017 and will have jurisdiction over the orders passed by the officers as specified in the column (4) of the annexure to this order.

This order comes into effect immediately and will be in force till further orders.

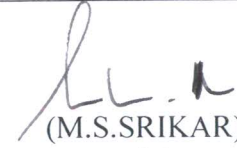

(M.S.SRIKAR)
Commissioner of Commercial Taxes
(Karnataka), Bengaluru.
Commissioner of Commercial Taxes
Karnataka, Bangalore.

**ANNEXTURE TO THE
ORDER ORDER NO. ADCOM (AUDIT)/JDN/CR-02/2018-19 Dated 16.05.2018**

Sl. No.	Officers specified in column (2) of the annexure to the order under reference(1)	Officers Specified as Additional Commissioners(Appeals) as required under Rule 109A of the Karnataka Goods and Services Tax Rules, 2017	Jurisdiction
(1)	(2)	(3)	(4)
1	Additional Commissioner of Commercial Taxes(Zone-1), Bengaluru,	Additional Commissioner of Commercial Taxes(Appeals-1), Bengaluru	<p>Over the proceedings and orders passed under the provisions of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) other than those orders and proceedings passed under section 108 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) by</p> <ul style="list-style-type: none"> (1) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office-1, Bengaluru (2) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office-3, Bengaluru (3) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Mysuru (4) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Kalaburagi. (5) Joint Commissioner of Commercial Taxes (Enforcement), Kalaburagi (6) Joint Commissioner of Commercial Taxes (Enforcement), Mysuru.

2	Additional Commissioner of Commercial Taxes(Zone-2), Bengaluru	Additional Commissioner of Commercial Taxes(Appeals-2), Bengaluru	<p>Over the proceedings and orders passed under the provisions of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) other than those orders and proceedings passed under section 108 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) by</p> <ol style="list-style-type: none"> (1) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office-2, Bengaluru (2) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office-4, Bengaluru (3) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Belagavi (4) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Dharawad. (5) Joint Commissioner of Commercial Taxes (Enforcement), Belagavi (6) Joint Commissioner of Commercial Taxes (Enforcement), Hubballi.
3	Additional Commissioner of Commercial Taxes(Zone-3) Bengaluru	Additional Commissioner of Commercial Taxes(Appeals-3), Bengaluru	<p>Over the proceedings and orders passed under the provisions of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) other than those orders and proceedings passed under section 108 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act No.27 of 2017) by</p> <ol style="list-style-type: none"> (1) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office-5, Bengaluru (2) Joint Commissioner of Commercial Taxes

			<p>(Administration), Divisional Goods and Services Tax Office-6, Bengaluru</p> <p>(3) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Malnad Division, Shivmogga.</p> <p>(4) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Mangaluru.</p> <p>(5) Joint Commissioner of Commercial Taxes (Administration), Divisional Goods and Services Tax Office, Davanagere.</p> <p>(6) Joint Commissioner of Commercial Taxes (Enforcement) Shivamogga.</p> <p>(7) Joint Commissioner of Commercial Taxes (Enforcement) Mangaluru.</p> <p>(8) Joint Commissioner of Commercial Taxes (Enforcement), Bellary.</p> <p>(9) Joint Commissioner of Commercial Taxes (Vigilance), Bengaluru.</p>
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(M.S.SRIKAR)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

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Karnataka, Bangalore,