

Information Sought:

It is requested to provide below mentioned information in reference to steps taken by CBIC in respect of “**Work allocation in GST field formations on functional basis**”.

1. Please provide certified copy of Office memorandum F. No. 296/03/2023-CX-9 dated 23.04.2024 along with its enclosures [minutes of board meeting] issued by Commissioner (CX, ST & CX-9), CBIC, New Delhi.
2. Please provide certified copy of Office memorandum issued vide DGGST/Misc/26/2024-TECH dated 01.05.2024 along with its enclosures [minutes of meeting dated 25.04.2024] issued by Pr. Director General, DGGST New Delhi.
3. Please provide certified copy of OFFICE ORDER No. 09/2024 dated 30.05.2024 issued by the Additional Commissioner (CCO), CGST & CX Jaipur Zone, Jaipur.
4. Please provide certified copy of report submitted by the committee in compliance of OFFICE ORDER No. 09/2024 dated 30.05.2024 as referred at S. No. 3.
5. Please provide certified copy of Office order 05/2024 dated 25.09.2024 issued by the Assistant Commissioner, CGST Division-A, Jaipur.

Information Provided:


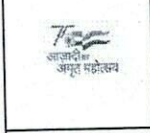

With reference to the information sought by you in your above mentioned RTI application, the reply in respect of CPIO, O/o The Pr. Chief Commissioner, CGST Jaipur Zone, Jaipur is as under:-

“Point No. 3 – The copy of OFFICE ORDER No. 09/2024 dated 30.05.2024 issued by the Additional Commissioner (CCO), CGST & CX Jaipur Zone, Jaipur is available in public domain at below mentioned link-

<https://cgstjaipur.gov.in/Attachments/3f4c078c-b48f-4366-98d2-6189ddab4c2a.pdf>

However, a certified copy is enclosed for reference.

Point No. 4 - Certified Copy of report submitted by the committee in compliance of Office Order No. 09/2024 dated 30.05.2024 is enclosed herewith.”

	<p>कार्यालय आयुक्त, वस्तु एवं सेवाकर, आयुक्तालय अलवर OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, COMMISSIONERATE ALWAR</p>	
	<p>“अ” ब्लॉक, सूर्यनगर, अलवर (राजस्थान)-301001 A BLOCK, SURYA NAGAR, ALWAR (RAJASTHAN)- 301001</p>	
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G EXCOM/TECH/MISC/2219/2024-TECG-O/o Commr-CGST-Alwar

Dated: 12.06.2024

To,

The Chief Commissioner,
CGST Jaipur Zone,
Jaipur

Sir,

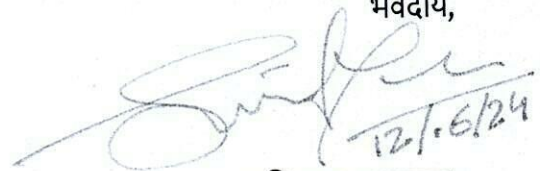
Subject : Work allocation in GST field formation on functional basis – reg.

Kindly refer to Office Order No. 09/2024 dated 30.05.2024 issued by the CCO (JZ) Jaipur, whereby a committee was formed to suggest inputs on re-organisation plan of Ranges plan of Ranges on functional basis.

In this regard, after careful examination of suggestions / inputs received from the other Commissionerates, kindly find attached herewith Committee's suggestions / recommendations for your kind information and consideration please.

Encl: As above

भवदीय,



(सुमित कुमार यादव)

आयुक्त

**WORK ALLOCATION IN GST FIELD FORMATIONS OF CGST JAIPUR ZONE
ON FUNCTIONAL BASIS**

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1. PREFACE

WORK ALLOCATION IN GST FIELD FORMATIONS OF CGST JAIPUR ZONE ON FUNCTIONAL BASIS

As decided in Board meeting, keeping in view the various criteria suggested by the CBIC, the CCO (JZ) vide Office Order No. 09/2024 dated 30.05.2024 has formed a committee consisting of the following to suggest re-organization plan of Ranges on functional basis.

- (i) Shri Sumit Kumar Yadav, Commissioner, CGST, Alwar (Alwar) - HEAD
- (ii) Shri Mahipal Singh , Addl. Commissioner, CGST, Jodhpur - MEMBER
- (iii) Shri Basant Garhwal, Addl. Commissioner, CGST, Alwar - MEMBER
- (iv) Shri Rishi Yadav , Addl. Commissioner, CGST, Jaipur- MEMBER
- (v) Shri Jasveer Khichar Addl. Commissioner, CGST, Udaipur - MEMBER

1.1 It is imperative to mention that before forming the said Committee, the Chief Commissioner in meeting dated 27.05.2024 with Executive Commissioners of Zone iterated that the Board is planning to implement a hybrid model by re-organizing the ranges/ divisions on functional basis. In the said model all ranges at urban places are proposed to be merged in the divisions and after mapping of all officers as ROs, the functions of the Range Officer shall be allocated on functional basis.

1.2 The Chief Commissioner suggested implementing the hybrid model with some modifications. According to modified hybrid model, some of the tasks being performed at Range level may be centralized at division level without disturbing the present Range set up. It will lighten the workload of ROs. That creation of PV cells at division level and transferring major arrear cases to TRC working at Commissionerate level are some examples of such role transfer.

1.3 It was decided to list out all tasks being performed at range level and identifies those tasks which can be transferred to divisions. It was decided to form a Committee headed by Commissioner, Alwar to make recommendation for rationalized re-organization/ merger of ranges.

2. In this context, all the executive CGST Commissionerates of Zone were requested to provide the suggestions / recommendations on the following points :-

- (i) Re-organization of ranges on the basis of equitable division of taxpayers.
- (ii) Work allocation between Division/Ranges on functional basis.
- (iii) Identification of places where multi-function ranges should continue as per existing practice.

3. SUGGESTIONS/RECOMMENDATIONS RECEIVED FROM CGST COMMISSIONERATES ARE AS UNDER:-

3.1 CGST COMMISSIONERATE ALWAR :

- (i) While introducing the GST, for better understanding and proper accounting, numbers of taxes were subsumed under GST. These taxes are levied upon goods and services at every stage of the supply chain. The GST is classified into CGST (Central Goods & Services tax), SGST (State Goods and Services tax) and IGST (Integrated Goods & Services tax). The classified business category is required to get a unique GSTIN which combines several alpha numeric; the first two denotes state code. The GST state code list is a numerical code that represents each state and union territory in India, which is used by taxpayers while registering for GST and entering invoice details in GST returns. GST state code and GST jurisdiction are important data points for businesses to ensure a hassle-free processing of GST returns, applications, and assessments, and to avail facilities under the law. The government has classified jurisdictions based on geographical region, PIN codes of distinct locations, and distinct districts to make GST registrations easier for businesses and professionals.
- (ii) While introducing GST, jurisdiction of taxpayers was decided on the basis of various factors like state congruity, base of taxpayers, Revenue and existing infrastructure. That while creation of GST Commissionerates various factors like state congruity, a base of 10,000 to 15,000 Tax payers, Revenue of Rs.3,500 crores and existing infrastructure were considered, however there is significant growth in number of taxpayers and revenue in Alwar Commissionerate as under:-

Number of tax payers in 2018-19	Number of tax payers in 23-24	Growth	Revenue in 2018-19 (Rs. in Cr.)	Revenue in 23-24 (Rs. in Cr.)	Growth
36473	54169	+ 17696 (+ 48.52%)	2898 Cr	5416 Cr	+ 2518 Cr (86.89%)

- (iii) Presently the jurisdiction of Zone, Commissionerates, Division as well as Ranges under State, UT or Centre is already based on territorial jurisdiction. The officer of Central Tax are exercising various statutory powers and discharging duties conferred or imposed under the provisions of CGST Act, 2017 and Rules made thereunder as earlier with reference to Customs, Central Excise as well as Service Tax. Therefore, by maintaining the established concept of territorial jurisdiction with certain modifications the GST Formations may be reorganized.

- (iv) The significant change in 2 basic factors i.e. number of taxpayers and revenue realization adopted for creation of Commissionerates has been observed since 2017, therefore, where the Ranges are overburdened, besides reorganization additional staff may also appointed considering the requirement, workload and increasing the number of ranges or division in due course, as under:-.

S. No	JURISDICTION	JURISDICTION	Revenue for Entire FY 2023-24	No. of Taxpayers
1	CGST DIVISION-A ALWAR	CGST RANGE-I ALWAR	44.98	1823
2		CGST RANGE-II ALWAR	57.02	1872
3		CGST RANGE-III ALWAR	44.04	269
4		CGST RANGE-IV ALWAR	19.43	783
5		CGST RANGE-V ALWAR	3.82	625
<p>All five Ranges of Division - A, Alwar are located at Alwar and covers area of Alwar District. Range III, IV & V are having less number of taxpayers in comparison to Range-I & II. The jurisdiction of these five Ranges may be redefined so as to make equitable distribution of taxpayers amongst the Ranges.</p>				
6	CGST DIVISION-B ALWAR	CGST RANGE-VI ALWAR	40.91	1299
7		CGST RANGE-VII ALWAR	408.21	957
8		CGST RANGE-VIII ALWAR	29.88	958
9		CGST RANGE-IX DAUSA	24.27	2426
10		CGST RANGE-X DAUSA	32.53	2312
<p>Three Ranges of Division-B are located at Alwar and having almost equal distribution of taxpayers. Further, two ranges of the Division which covers jurisdiction of Dausa District is having almost equal distribution of taxpayers. Thus, re-organization does not seem required at present in respect of the Ranges of this Division.</p>				
11	CGST DIVISION-C BHIWADI	CGST RANGE-XI BHIWADI	42.33	791
12		CGST RANGE-XII BHIWADI	375.73	836
13		CGST RANGE-XIII BHIWADI	128.59	387
14		CGST RANGE-XIV BHIWADI	120.18	413
15		CGST RANGE-XV BHIWADI	118.48	984
<p>All five Ranges of Division - C, Alwar are located at Bhiwadi and covers area of Tijara Tehsil. Range XIII & XIV are having less number of taxpayers in comparison to other Ranges. The jurisdiction of these five Ranges may be redefined so as to make equitable distribution of taxpayers amongst the Ranges.</p>				
16	CGST DIVISION-D	CGST RANGE-XVI BHIWADI	347.39	470
17		CGST RANGE-XVII BHIWADI	29.42	187

18	BHIWADI	CGST RANGE-XVIII BHIWADI	2091.56	1488
19		CGST RANGE-XIX BHIWADI	48.33	398
20		CGST RANGE-XX BHIWADI	28.43	306
<p>All five Ranges of Division - D, Alwar are located at Bhiwadi and covers area of Tijara Tehsil. The jurisdiction of these five Ranges may be redefined so as to make equitable distribution of taxpayers amongst the Ranges.</p>				
21	CGST DIVISION-E BEHROR	CGST RANGE-XXI BEHROR	123.95	1774
22		CGST RANGE-XXII NEEMRANA	258.18	1023
23		CGST RANGE-XXIII SHAHJAHANPUR	28.14	506
24		CGST RANGE-XXIV NEEMRANA	414.08	470
<p>Range-XXII & XXIV of Behror Division covers jurisdiction of Neemrana. Range-XXIV is having less number of taxpayers in comparison to Range-XXII. The jurisdiction of these two Ranges may be redefined so as to make equitable distribution of taxpayers amongst the Ranges.</p>				
25	CGST DIVISION-F BHARATPUR	CGST RANGE-XXV BHARATPUR	39.89	2889
26		CGST RANGE-XXVI BHARATPUR	62.17	3719
27		CGST RANGE-XXVII DHOLPUR	89.42	2550
28		CGST RANGE-XXVIII SWAI MADHOPUR	53.02	2070
29		CGST RANGE-XXIX KARAULI	25.27	1392
30		CGST RANGE-XXX GANGAPUR. CITY	23.31	1685
<p>Range-XXV & XXVI of Bharatpur Division covers jurisdiction of Bharatpur District and having almost equal distribution of taxpayers. All other Ranges covers specific territorial jurisdiction. Thus, re-organization does not seem require at present in respect of the Ranges of this Division.</p>				
31	CGST DIVISION-G SIKAR	CGST RANGE-XXXI SIKAR	93.60	4529
32		CGST RANGE-XXXII SIKAR	33.86	3471
33		CGST RANGE-XXXIII SIKAR	23.93	2465
34		CGST RANGE-XXXIV JHUNJHUNU	62.89	3297
35		CGST RANGE-XXXV JHUNJHUNU	48.72	2745
<p>Three Ranges of Sikar and Two Ranges of Jhunjhunu District are having almost equal distribution of Taxpayers. Thus, re-organization does not seem require at present in respect of the Ranges of this Division.</p>				

- (v) To reduce to work load of Range Officers like creation of special cell at Hqrs level for recovery of Arrears for cases involving amount Rs. 5 lacs or more, this may reduce the burden of the Range Officers.
- (vi) The major work of range office may be categorized in fields like (i) Scrutiny of returns (ii) Monitoring of Non-filers (iii) issue of SCNs (iv)

Adjudication (v) Audit (vi) Refund (vii) Tax Arrears Recovery (viii) Physical Verification of new Registration, Cancellation by Tax payer/ suo-moto cancellation (ix) Core amendments in registration (x) DRC-03 Verification. Besides above, the Range officer has to perform other tasks like preparation of Comments on Appellate / legal matters/ Application for Advance Ruling, Statistical / ad-hoc reports, References from DGGI / Other GST authorities, Action on DGARM Reports, RTI replies / CPGRAMS/ Liaison with taxpayers etc. Out of these task, the following work may be centralized at Division level:-

- **PV:** Physical Verification of new registration applications;
 - **Recovery of Arrears** – Work related to recovery cell (other than those handled by Hqrs TRC Cell) may further be assigned at Divisional level for better / effective monitoring and proper record keeping;
 - **Audit** – Work related to Audit may also be assigned to Divisional officers as all the correspondence in this section is with CAG office and RO's should not be allowed to deal with the outside agency directly. Replies to Audit paras, SOF's etc. are all time bound matters and a proper reply within prescribed time can be ensured in better manner at Divisional level; and
 - **Certain Legal Matters** like preparation of Comments on Appeals / Court matters or Application for Advance Ruling can be prepared at Divisional level.
- (vii) Out of the all the Range Offices in a Commissionerate, there may be certain Range offices having heavy workload due to large number of taxpayers, major taxpayers or any other reasons.
- (viii) Before re-organizing the taxpayer at Range level the taxpayers at Divisions level also needs to be considered, since number of taxpayer at Divisions levels are also varying to great extent.
- (ix) Wide variation in number of taxpayers registered with Range Offices as well as revenue has been seen. Thus ranges within a Division may be re-organized so as to ensure equal distribution of taxpayers. However, specific territorial jurisdiction of each Range should be defined. Name wise allocation of taxpayers seems not appropriate as in the process no jurisdictional area can be existed / defined – it is possible that a taxpayer on basis of legal name may be mapped in such range which may located at far distance.
- (x) With the creation of new Districts and Tehsils in the State of Rajasthan, there appear some anomalies in existing territory based jurisdiction. For example Malarna Dungar Tehsil of Sawai Madhopur District presently falls under CGST Range XXX Gangapur City whereas the Sawai Madhopur is a separate Range XXVIII which covers whole district of Sawai Madhopur. Similarly, Kishangarh Bas Tehsil and Kotkasim Tehsil falls under Range-VIII, Division-B, Alwar and Mundawar Tehsil falls under Range-XXIV Neemrana Division- Behror but now these tehsils are part of newly formed district of Khairthal-Tijara and major area of this district falls under Division C & D,

Bhiwadi. Tehsils of newly created district of Neem Ka Thana scattered in three different Ranges namely Neem Ka Thana, Udaipur Wati & Patan Tehsils in Range-XXXIII, Sikar; Sri Madhopur Tehsil in Range-XXXII Sikar and Khetri Tehsil in Range-XXXV, Jhunjhunu. Ramgarh Shekhawati Tehsil of Sikar District falls under Range-XXXIV Jhunjhunu. Thus, the territorial jurisdiction of Divisions and Ranges needs to be redefined as per Districts and Tehsils wherever possible. A Chart showing details of all Ranges alongwith their District/Tehsil-wise jurisdiction is as under:

CGST & CX COMMISSIONERATE, ALWAR					
Division	Range	TEHSILS	OLD DISTRICT	NEW DISTRICT	Remarks
Division-A, Alwar	Range-I, Alwar	ALWAR	ALWAR	ALWAR	
	Range-II, Alwar	ALWAR	ALWAR	ALWAR	
	Range-III, Alwar	ALWAR	ALWAR	ALWAR	
	Range-IV, Alwar	THANAGAJI & MALAKHERA	ALWAR	ALWAR	
	Range-V, Alwar	RAJGARH & RENI	ALWAR	ALWAR	
Division-B, Alwar	Range-VI, Alwar	ALWAR, RAMGARH & GOVINDGARH	ALWAR	ALWAR	
	Range-VII, Alwar	ALWAR, LACHHMANGARH, KATHUMAR	ALWAR	ALWAR	
	Range-VIII, Alwar	KISHANGARH BAS & KOTKASIM	ALWAR	KHAIRTHAL-TIJARA	This Range should be transferred to Division-D, Bhiwadi which covers remaining area of the District. Name of newly formed tehsils of Khairthal, Harsoli & Tapukara may be added in the jurisdiction.
	Range-IX, Dausa	DAUSA, BASWA, MAHWA	DAUSA	DAUSA	
	Range-X, Dausa	DAUSA, LALSOT, SIKRAI, ANY OTHER AREA OF DAUSA DISTRICT	DAUSA	DAUSA	
Division-C, Bhiwadi	Range-XI, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL-TIJARA	
	Range-XII, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL-TIJARA	
	Range-XIII, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL-TIJARA	
	Range-XIV, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL-TIJARA	

	Range-XV, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
Division-D, Bhiwadi	Range-XVI, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
	Range-XVII, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
	Range-XVIII, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
	Range-XIX, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
	Range-XX, Bhiwadi	TIJARA	ALWAR	KHAIRTHAL- TIJARA	
Division-E, Behror	Range-XXI, Behror	BEHROR & BANSUR	ALWAR	KOTPUTLI- BEHROR	
	Range-XXII, Neemrana	NEEMRANA	ALWAR	KOTPUTLI- BEHROR	
	Range-XXIII, Shahjahanpur	NEEMRANA (Shahjahanpur & GILOT area)	ALWAR	KOTPUTLI- BEHROR	
	Range-XXIV, Neemrana	NEEMRANA & MUNDAWAR	ALWAR	NEEMRANA IN KOTPUTLI- BEHROR & MUNDAWAR IN KHAIRTHAL- TIJARA	Mundawar tehsil may be transferred to Division-D.
Division-F, Bharatpur	Range-XXV, Bharatpur	BHARATPUR CITY, KUMHER, KAMAN, PAHARI, NAGAR, DEEG	BHARATPUR	DEEG & BHARATPUR	Both the Ranges may be defined District wise.
	Range-XXVI, Bharatpur	BHARTPUR CITY AND REMAINING AREA OF BHARATPUR DISTRICT	BHARATPUR	BHARTPUR	
	Range-XXVII, Dholpur	DHOLPUR DISTT.	DHOLPUR	DHOLPUR	
	Range-XXVIII, Sawai Madhopur	SAWAI MADHOPUR, KHANDAR, BOLI, CHOTH KA BARWARA	SAWAI MADHOPUR	SAWAI MADHOPUR	Vajirpur Tehsil earlier fall in Sawai Madhopur Range, now covered under Gangapur City District which may be transferred to Gangapur City Range.
	Range-XXIX, Karauli	KARAU LI	KARAU LI	KARULI	

	Range-XXX, Gangapur City	GANGAPUR, BAMANWAS & MALANA DUNGAR	SAWAI MADHOPUR	GANGAPUR & BAMANWAS IN GANGAPUR CITY AND MALANA DUNGAR IN SAWAI MADHOPUR	Malana Dugar tehsil may be given to Sawai Madhopur Range. Toda Bheem and Nadoti tehsils shifted from Karauli to Gangapur City District may be shifted to Gangapur City Range.
Division - G, Sikar	Range-XXXI, Sikar	SIKAR, LAKSHMANGARH, FATEHPUR & REMAINING AREA OF SIKAR DISTRICT	SIKAR	SIKAR	All the Ranges may be re-defined (Three Ranges for Sikar District, One Range for Jhunjhunu District & One Range for Neem Ka Thana District.
	Range-XXXII, Sikar	DANTARAMGARH , SRIMADHOPUR & DHOD	SIKAR	DANTARAMG ARH & DHOD IN SIKAR, SRIMADHOP UR IN NEEM KA THANA	
	Range-XXXIII, Sikar	NEEM KA THANA, KHANDELA & UDAIPURWATI	SIKAR, UDAIPURWAT I IN JHUNJHUNU DISTRICT	NEEM KA THANA & UDAIPURWA TI IN NEEM KA THANA, KHANDELA IN SIKAR	
	Range-XXXIV, Jhunjhunu	JHUNJHUNU, NAWALGARH, MALSISAR, RAMGARH SHEKHAWATI & REMAINING AREA OF JHUJHUNU DISTRICT	JHUNJHUNU, NAWALGARH & MALSISAR IN JHUNJHUNU, RAMGARH SHEKHAWATI IN SIKAR DISTRICT	JHUNJHUNU, NAWALGARH & MALSISAR IN JHUNJHUNU, RAMGARH SHEKHAWATI IN SIKAR DISTRICT	
	Range-XXXV, Jhunjhunu	CHIRAWA, KHETRI, BUHANA & SURAJGARH	JHUNJHUNU	CHIRAWA, BUHANA & SURAJGARH IN JHUNJHUNU, KHETRI IN NEEM KA THANA	

- (xi) A onetime exercise is urgently needed so as to correctly map the taxpayers to the correct jurisdiction as per the principal place of business declared by the taxpayers. Each Range should be asked to carry out this exercise immediately. CPC Cell should also be instructed to examine the address and PINCODE declared by the taxpayer at the

time of new registration so that the taxpayer is mapped correctly at the first instance.

3.2 CGST COMMISSIONERATE, JAIPUR

Re-Organization of Ranges on the Basis of Equitable Divisions of Taxpayers.

The number of taxpayers with the field formations in CGST Jaipur Commissionerate is mentioned below.

Division	Range	No. of Taxpayers	Total
A	1	3593	14273
	2	1377	
	3	768	
	4	6597	
	5	1938	
B	6	2727	12629
	7	3431	
	8	2280	
	9	1686	
	10	2505	
C	11	1717	8716
	12	1719	
	13	837	
	14	1729	
	15	2714	
D	16	1299	5970
	17	904	
	18	1533	
	19	1190	
	20	1044	
E	21	3566	14997
	22	3291	
	23	2553	
	24	2214	
	25	3373	
F	26	7822	24690
	27	2804	
	28	3648	
	29	4341	
	30	6075	
G	31	4510	12934
	32	1964	
	33	3766	
	34	1857	
	35	837	
H	36	537	5912
	37	993	
	38	620	
	39	1998	

	40	1764	
I	41	1299	4034
	42	648	
	43	932	
	44	457	
	45	698	
J	46	3231	8704
	47	1708	
	48	774	
	49	2173	
	50	818	
K	51	766	6279
	52	2678	
	53	830	
	54	2005	
Total Taxpayer			119138

As per above, the total number of taxpayer in Jaipur Commissionerate is 119138 and out of this maximum 24690 taxpayer are with Division-F and Divisions having taxpayer on lower side are Division-D having 5970 taxpayers, Division-H having 5912 taxpayers, Division- I having 4034 taxpayers.

It is submitted that before re-organizing the taxpayer at range level the taxpayer at Divisions level also needs to be considered, since from above it is clear that number of taxpayer at Divisions levels are varying to great extent. Accordingly following method can be adopted for redistribution of taxpayer without disturbing the current criteria of Divisions and Ranges.

1. Since the number of taxpayer with Division-F are maximum i.e. 24690, in such cases Divisions *may be divided into Two Divisions* and Division-H with 5912 taxpayer and Division- I with 4034 taxpayer can be merged in one Division.
2. Further Divisions having nearby jurisdiction for example Division-D & Division-E, the number of taxpayer with Division-E are 14997 and number of taxpayer with Division-D are 5970, in such cases *area of one range of Division-E having nearby jurisdiction with Division-D can be transferred to Division-D*. So that to the more or less extent taxpayer of Division-E turns equivalent to Division-D.
3. While re-organizing the Ranges / Divisions certain facts may also be taken into account, for example it may be possible that even a range or division may have *more workload while having less taxpayers due to possessing major units, refund work & export oriented units etc.*
4. In the minutes of board meeting held on 09.04.2024 at para 2(ii) it has been suggested to take appropriate measures for re-organizing work like area wise and name wise (to divide the taxpayer among different formation on the alphabetical basis i.e. first letter of the legal name of the taxpayer). Name wise allocation of taxpayers seems not appropriate as in the process no jurisdictional area can

be existed / defined – it is possible that a taxpayer on basis on legal name may be mapped in such range which may at far distance.

Above mentioned criteria can also be adopted for Range Level for equitable division of taxpayers for example the Range 4 in Division –A is having 6597 taxpayer and range 3 is having 768 taxpayer in such cases also Range 4 can be divided in two or three number of ranges and range 2 and 3 can be merged in one number of range. Also some jurisdiction area of one Range can be transferred to other Ranges.

Further all Commissionerate at Zonal level also required for study for even distribution of taxpayer at range level because there might be the cases where particular Commissionerate might be dealing with much varying number of taxpayers and hence to distribute equal number of taxpayer at range level is not sensible/considerable thing before distributing the equal number of taxpayer at each Commissionerate and Division level.

WORK ALLOCATION BETWEEN DIVISIONS / RANGES ON FUNCTIONAL BASIS.

1. The existing system is territorial basis i.e. Zone- Commissionerate – Divisions – Ranges. The Range Officer handles all work pertains to his Jurisdiction. No. of taxpayers differs in each range based on territorial area. As per working system each division contains generally five Ranges and normally the working strength is 6-7 Superintendents and 6-7 Inspectors in each Division (one Superintendent & one Inspector in each range & 1-2 Superintendent & 1-2 Inspector at Divisional Office. All range & division related works perform by Range & Divisional Officers.
2. As per presentation, the work of range is divided in two parts i.e. core Areas of Work – Scrutiny of returns & issue of SCNs, Monitoring of Non-filers, Adjudication, Audit, Refund, Tax Arrears Recovery, Registration (PV/ Cancellation / Amendment / Revocation) and Other functions – Comments on Appellate / legal matters/ Application for Advance Ruling, Statistical / ad-hoc reports, References from DGGI / Other GST authorities, Action on DGARM Reports, RTI replies / CPGRAMS / Liaisoning with taxpayers.
3. As per presentation, the major issues with existing territorial system are - need for all round knowledge, uneven distribution of taxpayers, multiple time bound tasks and Multilayer decision making etc.
4. In new functional system, all the work in the division as well as the ranges is pooled and re-organized into 8 core verticals and each is assigned to one or more officers. In this system, all officers are mapped as ROs for all Ranges in respect of core verticals - Scrutiny of returns & issue of SCNs, Monitoring of Non-filers, Adjudication, Audit, Refund, Tax Arrears Recovery, Registration (PV/ Cancellation

/ Amendment / Revocation). One of the officers is assigned as Range Officer for each range to carry out the left out work - Comments on Appellate / legal matters/ Application for Advance Ruling, Statistical / ad-hoc reports, References from DGGI / Other GST authorities, Action on DGARM Reports, R T I replies / CPGRAMS / Liaisoning with Taxpayers.

5. As per presentation, the benefits of new system are—delaying of decision making, standardization of processes, easy compilation of reports and better supervision and monitoring. Challenges are – communication (taxpayers will be contacted by multiple officers, no single point contact), exposure (limited exposure to officers, no officer will have an overall view of taxpayers / tax base), System (mapping of officers in the portal, Directorate of systems raises red-flags when one officer is given multiple range charges at a given time), shortage of officers and tendency to shifting responsibility.
6. As per presentation, suggestions for improvement – Dispensing with RO Charges (Assignment of RO charges can be dispensed with by creating more verticals for left out work), Communication (An officer may be assigned as Nodal Officer for taxpayer's contact), Exposure (Rotation of officers may be made on annual basis so that officers get exposure in other area of work), Functional Role assignment, Abolishing Range Jurisdiction as a whole (ZCDR –ZCD), Sanctioned strength of Divisions (8 Supdt. + 8 Inspectors) and this model may be implemented for the Divisions covering city jurisdictions.
7. The proposed new functionality basis system has some discrepancies as elaborated in presentation itself. It may not be treated as complete system as a whole and not serves the basic needs. The issues faced in old system (need for all round knowledge, uneven distribution of taxpayers, multiple time bound tasks & Multilayer decision) shall remain un-solved. Need for all round knowledge – In the suggestions for improvement, the rotation on annual basis proposed, therefore, each officer must have all-round knowledge of each core function & other functions as needed for a Range Officer in existing system. Uneven distribution of taxpayers- the issue still remains in newly proposed divisions, may be having un-even number of taxpayers. Multiple time bound tasks – Each officer on rotation has to do different task and the Range officer for other miscellaneous work has to do all other multiple time bound tasks. Multilayer decision – No change seems to happen in new system.
8. The issue of shortage of man power shall remain in new system also, in-fact more manpower be needed for implication of new system as proposed assignment of one officer for contact to taxpayer who shall work like Seva –Kendra and having no knowledge of issue raised by taxpayer.

9. Mapping of all officers as RO is a difficult task may be resulted as a reason for dispute and also tendency to shifting of work. Further, all work of ranges cannot be defined into some core & miscellaneous work. Many times unexpected new tasks like Tran verification may also be derived.
10. As regard abolition of Ranges, the newly formed divisions may have large number of taxpayers which leads to many issues. One officers has to do all miscellaneous work for such large jurisdiction which is not possible and it is also not possible to divide the miscellaneous work to all officers as there must be some criteria for such distribution and territorial based criteria serves the need.
11. It is better to re-organization of ranges on basis of clear distinct area and on basis of number of taxpayers. Man-power must be increased to serve the need of time and need of work. It has also been observed that at present many superintendents and Inspectors in the field formation has additional charge in additions to rampant increase in number of taxpayer in GST regime. So not providing adequate staff to the present jurisdictions base system and thereby claiming that the present system is not upto the mark is not justified and is not justification to the field formation staff. In the present scenario more superintendents/Inspectors alongwith ministerial staff may be deputed with for the purpose.

IDENTIFICATION OF PLACES WHERE MULTI-FUNCTION RANGES SHOULD CONTINUE AS PER EXISTING PRACTICE:-

1. As per minutes of the Board meeting held on 09.04.2024 at para 3(ii) it has been recommended that few CGST Zones having jurisdiction over metros/cities shall be identified by Member(GST) for conducting pilot for functional reorganization of the Ranges in at least one city based Division in each selected Zone on the lines broadly indicated at Para 2(i) of the minutes. This would be in order to evaluate the effectiveness and /or shortcomings arising from such functional re-organization (and finding solutions thereto). A decision of pan India implementation on functional lines would be taken thereafter upon reviewing these pilot projects on working of functional basis.
2. In view of above point, it is submitted that since no Division of this Commissionerate is yet selected for study of working on functional basis it is recommended that all the multi-functions ranges of this Commissionerate may continue working as per existing practice.

3.3 CGST COMMISSIONERATE UDAIPUR :-

Re-organization of Ranges_:

Pros & Cons of work allocation on functional basis as per the model provided by the Chennai Commissionerate and our comments thereon:

1. GST was introduced with an aim of One Nation One Tax and tax base was distributed amongst State and Central Government machinery with an aim to provide one point contact to the trade. Functional basis model works contrary to the basic principle considered while implementing GST. One taxpayer will have to deal with different set of officers for scrutiny of returns and with another set of officers for Refund or Registration.
2. The shortage of officers will not go away in the new model, as the work to be done and persons doing the work remain the same and it would result in accumulation of work load within the close proximity of expiration of time limit. Accordingly, sense of accountability or responsibility which is cast upon on specific officer in a particular Range would not be ensured. Further, the mid-session diversion of staff from other verticals to these verticals on the time-limit/deadline basis may create leniency and lack of responsibility in the officers who are originally posted in these verticals.
3. The distribution of work load in contrast to present system will not be less in the new system. As the verticals like scrutiny of returns, preparation of SCN, adjudication etc. will have much more workload than other verticals. And further, divergence of staff from one vertical to other vertical on workload basis has its own drawback as discussed above.
4. All the Divisions are not having one city jurisdictions and in case of outside ranges, taxpayers will have to travel to other city if they have any work with concerned team. For e.g. Dungarpur / Banswara / Pratapgarh / Baran etc. Ranges are not located at Divisional headquarters and their tax base will have to travel to division office in case of any work.
5. In present scenario, a few functional verticals may be created (Hybrid model) at Division level by assigning works like PV's, Tax Recovery, Audit at Divisional level for better monitoring and to lessen the workload at range level. As per our understanding, the below mention verticals may be centralized at division level:
 - (a) Physical Verification of new registration applications - AC/DC's should mark local PV's to Divisional units on top priority and in case of outside PV's AC/Dc to take call to assign it to Divisional unit or to jurisdictional Range officer. However, in both cases the outcome of PV to be uploaded by Divisional unit.

- (b) Recovery of Arrears – Work related to Tax recovery cell may be assigned at Divisional level for better monitoring and record keeping.
 - (c) Audit – Work related to Audit branch may also be assigned to Divisional officers as all the correspondence in this section is with CAG office and RO's should not deal with outside agency directly. Replies to Audit paras, SOF's etc. are all time bound matters and a proper reply within prescribed time limit can be better ensured from Divisional level.
 - (d) Need of the hour is the re-allocation of taxpayers to ranges in such a manner in which each range have approximately equal number of taxpayers. So that unnecessary burden of work does not fall on one range only.
6. Geographical distribution of tax base has not worked out very well and has given rise to inequality amongst Ranges. Ranges can be classified in two categories mainly –
- (a) Multiple ranges located in one city (mainly big cities)
 - (b) Ranges located at small district headquarters.
7. There cannot be one standard formula to assign taxpayers to both the categories of locations. In case of small districts or set of districts all the Taxpayers of the geographical area to be assigned to that particular range. In case of any overloaded range in such areas, diversion of district or addition of district may be considered.
8. Major problem that haunts is in case of multiple ranges in one city. In such cases presently area has been marked as northern / southern / beyond this road or that road etc. Another option was by distributing on alphabet basis (name starting with A to E to range - 1 etc.) but this too is not perfect distribution. One suggestion to re-distribute tax base may be something similar to the way Tax base was distributed amongst Central / State at the time of implementing GST. Would explain it step wise procedure with example of Udaipur. There are 9 Ranges in Udaipur City (Division A & B).
- (i) Prepare complete list of taxpayers under the jurisdiction of these nine ranges with their name, GSTIN and Turnover / Tax paid during last FY (2023-24).
 - (ii) Arrange these taxpayers in ascending or descending order of Turnover / Tax paid.
 - (iii) Distribute taxpayers in serial 1 to 9 in continuity to all the nine ranges. e.g. Sr. 1, 10, 19, ... to Range 1, Sr. 2, 11, 20.... to Range 2 and so on. This way existing tax base may be distributed equally amongst all the nine ranges.
 - (iv) As far as new registrants are considered the same may be allotted to Range 1 to 9 serially similar to what system allocates to Centre and state presently.

This way taxpayers will be evenly distributed in future also. Some criteria should be fixed to open a new range after the tax base reaches a particular pre-fixed highest level.

3.4 CGST COMMISSIONERATE JODHPUR :-

(i) Re-organization of ranges on the basis of equitable division of taxpayers :-

This Commissionerate is presently functioning on territorial jurisdiction basis comprising 9 Divisions and 39 Ranges. Range wise numbers of tax payers as well as their revenue for 2023-24 are enclosed herewith.

Keeping in view vast geographical area of Commissionerate and workload, a proposal for reorganization of the filed formations has already been submitted to the Additional Commissioner, CCO (Jaipur Zone), Jaipur by this office vide letter dated 21.02.2024 & 10.04.2024 along with requirement of additional staff for smooth functioning of all formations.

At present each Division has 4 or 5 Range offices and each Range has fix Sanctioned Strength of one Superintendent and one Inspector. Ranges situated within close proximity of Division and having jurisdiction within city areas, viz. Division A at Jodhpur, Division D at Pali and Division F at Bikaner of the this Commissionerate, may be reorganised on the basis of equitable division of taxpayers. Presently, numbers of tax payers in each range of these Divisions are as under:

DIVISION-A	R I	1095
	R II	525
	R III	2727
	R IV	4396
	R V	2979
DIVISION-D	R XVI	2710
	R XVII	572
	R XVIII	1532
	R XIX	1236
DIVISION-F	R XXIV	3379
	R XXV	1469
	R XXVI	2628
	R XXVII	1430

In view of above, if reorganization on the basis of equitable division of taxpayers is adopted in above mentioned Divisions then there will be no requirement of reorganization of territorial jurisdiction, shifting of staff and requirement of additional space/infrastructure.

Further, jurisdiction of Ranges of CGST Division B, C, E, G, H & I is spanned over a vast geographical area and it would not be feasible to apply functional reorganization on the basis of equitable division of

taxpayers, *inasmuch as* it would not be possible to allot tax payers from a range to another range of far-away jurisdiction. Also it will not be feasible to cover such a vast geographical area by one officer/team to conduct physical verification etc. and taxpayer would also be compelled to visit far flung areas for official work /help of the Department.

(ii) Work allocation between Division/ Ranges on functional basis :-

With regard to this Commissionerate, it seems that this functional basis system cannot be applied to all Divisions looking to their territorial jurisdiction, *inasmuch as*, ranges of some divisions are situated at different location far from each other as well as from its division. However, reorganisation of divisions where its ranges are located in the same station.

Division	Locations of Ranges	Possibility of re-organisation on functional basis
Division-A, Jodhpur	Within city	Yes
Division-B, Jodhpur	Outside at different locations	No
Division-C, Jodhpur	Outside at different locations	No
Division-D, Pali	Within city	Yes
Division-E, Pali	Outside at different locations	No
Division-F, Bikaner	Within city	Yes
Division-G, Bikaner	Outside at different locations	No
Division-H, Sriganganagar	Outside at different locations	No
Division-I, Sriganganagar	Outside at different locations	No

Thus, reorganization of filed formation on functional basis is feasible only in respect of the divisions where its ranges are located within city or within close proximity. In respect of this Commissionerate, reorganization of filed formation on functional basis is feasible only in respect of Division A at Jodhpur, Division D at Pali and Division F at Bikaner of the this Commissionerate. Reorganization of filed formation on functional basis is not feasible in respect of other divisions of this Commissionerate as their jurisdiction of ranges are scattered and far from each other.

In view of the above, re-organisation of GST field formations on functional basis can be applied at Division A, Division D and Division F of the this Commissionerate.

As per feedback / suggestions received from the divisional offices, reorganization of filed formation, it is suggested that some work presently

handled by range office may be assigned at division level. Major work(s) which can be assigned to division are as under:

S. No.	Range Level Function	Whether work can be allocated to Division (Yes / No)	Whether work cannot be allocated to Division (Yes/ No)
1.	Refunds	Yes	-
2.	Tax Arrears Recovery	Yes	-
3.	Registration	Yes	-
4.	Adjudication	-	No
5.	Scrutiny of Returns & Issue of SCNs	-	No
6.	Audit	-	No
7.	Monitoring of Non-Filers	-	No

(iii) Identification of places where multi-function ranges should continue as per existing practice:-

In view of the discussed hereinabove, Ranges of CGST Div. B, C, E, G, H & I are located at different places having span over a vast geographical area and therefore ranges of these divisions may be continue as per existing practice as multi-function ranges. Details of these ranges are as under:

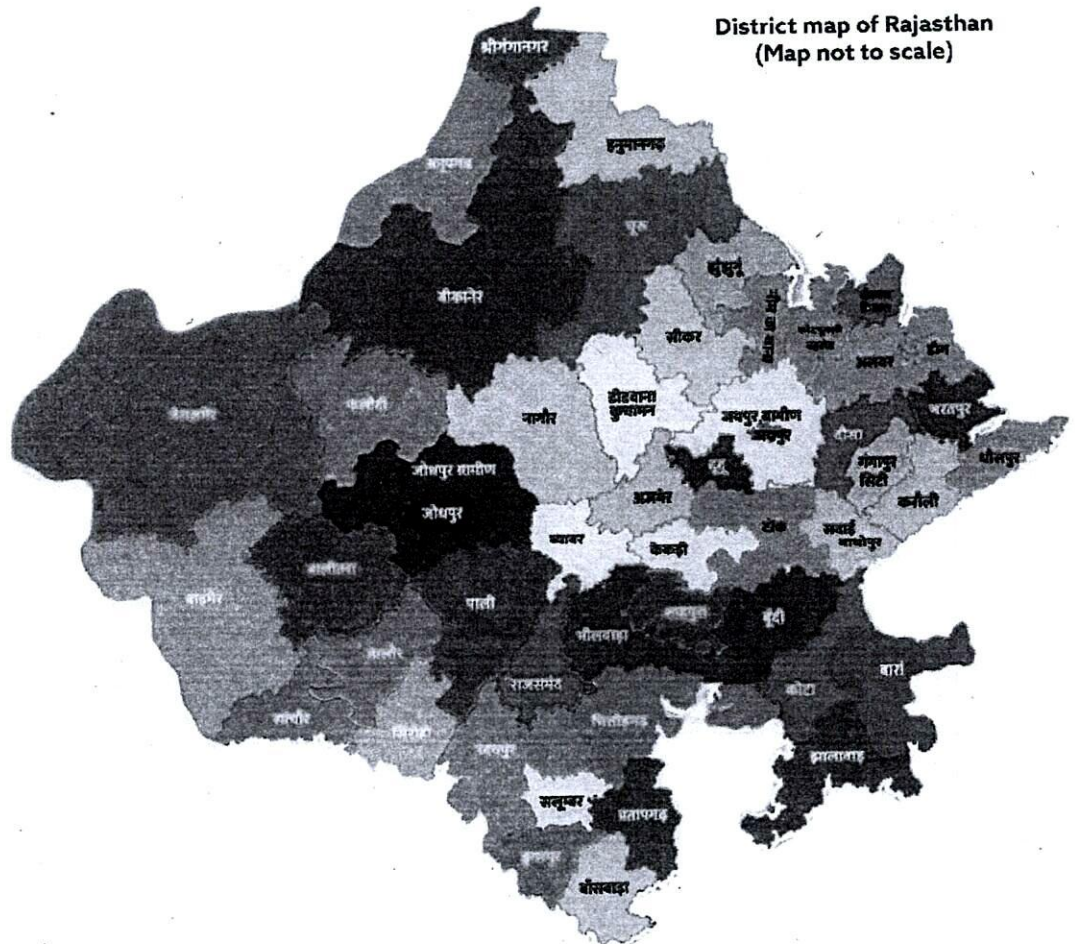
S. No.	Range which should continue as multi-function range	Location of range	Divisional office of such multi-function range
1.	CGST Range-VI	Jodhpur	CGST Division-B at Jodhpur
2.	CGST Range-VII	Jodhpur	CGST Division-B at Jodhpur
3.	CGST Range-VIII	Jaisalmer	CGST Division-B at Jodhpur
4.	CGST Range-IX	Barmer	CGST Division-B at Jodhpur
5.	CGST Range-X	Balotra	CGST Division-B at Jodhpur
6.	CGST Range-XI	Jodhpur	CGST Division-C at Jodhpur
7.	CGST Range-XII	Medta	CGST Division-C at Jodhpur
8.	CGST Range-XIII	Nagaur	CGST Division-C at Jodhpur
9.	CGST Range-XIV	Gotan	CGST Division-C at Jodhpur
10.	CGST Range-XV	Makrana	CGST Division-C at Jodhpur
11.	CGST Range-XX	Abu Road	CGST Division-E at Pali
12.	CGST Range-XXI	Sirohi	CGST Division-E at Pali
13.	CGST Range-XXII	Jalor	CGST Division-E at Pali
14.	CGST Range-XXIII	Sumerpur	CGST Division-E at Pali
15.	CGST Range-XXVIII	Bikaner	CGST Division-G at Bikaner
16.	CGST Range- XXIX	Bikaner	CGST Division-G at Bikaner
17.	CGST Range-XXX	Churu	CGST Division-G at Bikaner
18.	CGST Range-XXXI	Churu	CGST Division-G at Bikaner
19.	CGST Range-XXXII	Sriganganagar	CGST Division-H at

			Sriganganagar
20.	CGST Range-XXXIII	Sriganganagar	CGST Division-H at Sriganganagar
21.	CGST Range-XXXIV	Sriganganagar	CGST Division-H at Sriganganagar
22.	CGST Range-XXXV	Raisinghnagar	CGST Division-H at Sriganganagar
23.	CGST Range-XXXVI	Hanumangarh	CGST Division-I at Sriganganagar
24.	CGST Range-XXXVII	Hanumangarh	CGST Division-I at Sriganganagar
25.	CGST Range-XXXVIII	Rawatsar	CGST Division-I at Sriganganagar
26.	CGST Range-XXXIX	Suratgarh	CGST Division-I at Sriganganagar

4. ANALYSIS , SUGGESTIONS/FINDINGS :

(i) Re-organization of ranges on the basis of equitable division of taxpayers.

4.1 Rajasthan is the largest state in India and covers an area of 3,42,239 sq. kilometers and 50 districts presently. While introducing GST, jurisdiction of taxpayers was decided on the basis of various factors like state congruity, base of taxpayers, Revenue and existing infrastructure. That while creation of GST Commissionerates various factors like state congruity, a base of 10,000 to 15,000 Tax payers, Revenue of Rs.3,500 crores and existing infrastructure were considered. In CGST Jaipur Zone there are 4 executive Commissionerates with 36 Divisions and 170 Range Offices which were made operational in view of Notification No. 2/2017-Central Tax dated 19.06.2017 (as amended) and CCO (JZ) Trade Notice No. 03/2017 dated 22.06.2017 .



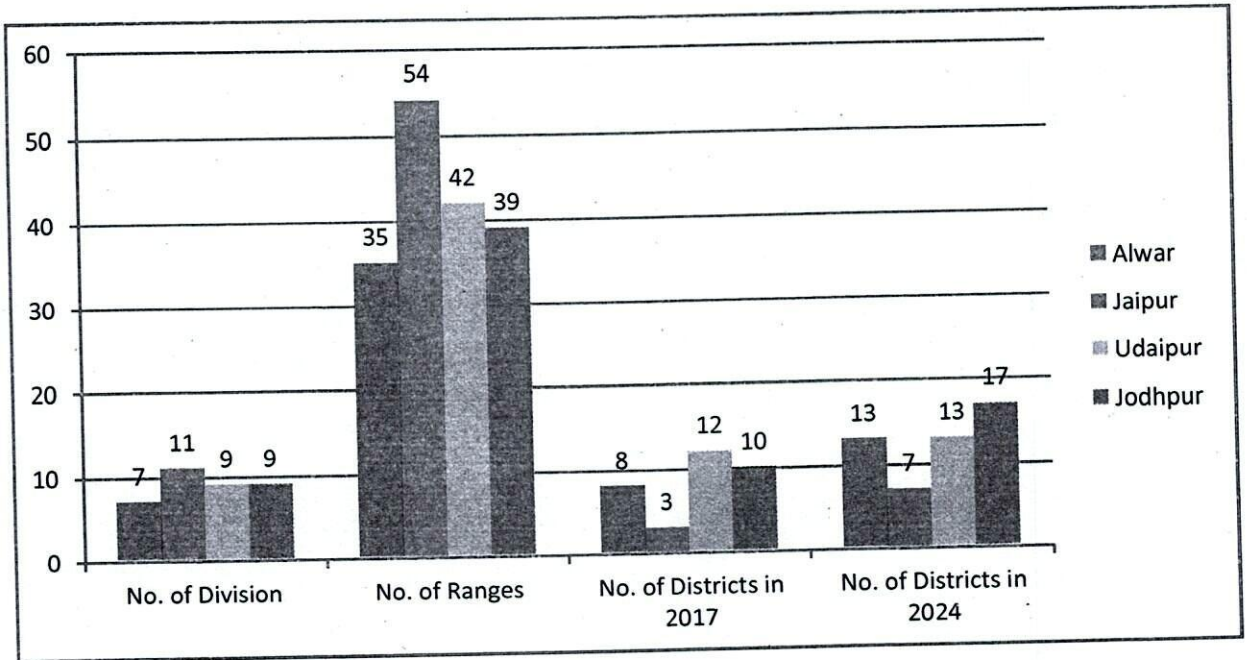
4.2 Recently, the CBIC vide Notification No.10/2024-Central Tax dated 29.05.2024, has amended Notification No. 02/2017-Central Tax, dated the 19th June, 2017, which amends the Territorial Jurisdiction of the Principal

Commissioner/ Commissioner of Central Tax under the CGST and IGST Acts, specifically affecting various districts in Rajasthan effective from 05.08.2023. The Commissionerate wise list of all districts is as under:-

<p>Districts in Alwar Commissionerate</p> <ol style="list-style-type: none"> ✓ 1. Alwar ✓ 2. Dausa ✓ 3. Khairthal-Tijara ✓ 4. Kotputli-Behror ✓ 5. Bharatpur ✓ 6. Dholpur ✓ 7. Deeg ✓ 8. Karauli ✓ 9. Sawai Madhopur ✓ 10. Gangapur City ✓ 11. Sikar ✓ 12. Neem Ka Thana ✓ 13. Jhunjhunu 	<p>Districts in CGST Commissionerate Jaipur</p> <ol style="list-style-type: none"> ✓ 1. Jaipur ✓ 2. Jaipur Rural ✓ 3. Ajmer ✓ 4. Beawar ✓ 5. Dudu ✓ 6. Kekri ✓ 7. Tonk
<p>Districts in CGST Commissionerate Jodhpur</p> <ol style="list-style-type: none"> ✓ 1. Jodhpur ✓ 2. Jodhpur Rural ✓ 3. Phalodi ✓ 4. Barmer ✓ 5. Balotra ✓ 6. Jaisalmer ✓ 7. Jalore ✓ 8. Nagaur ✓ 9. Didwana-Kuchaman ✓ 10. Pali ✓ 11. Sanchore ✓ 12. Bikaner ✓ 13. Sri Ganganagar ✓ 14. Hanumangarh ✓ 15. Anupgarh ✓ 16. Sirohi ✓ 17. Churu 	<p>Districts in CGST Commissionerate Udaipur</p> <ol style="list-style-type: none"> ✓ 1. Udaipur ✓ 2. Rajsamand ✓ 3. Salumbar ✓ 4. Chittorgarh ✓ 5. Bhilwara ✓ 6. Shahpura ✓ 7. Dungarpur ✓ 8. Pratapgarh ✓ 9. Jhalawar ✓ 10. Kota ✓ 11. Bundi ✓ 12. Baaran ✓ 13. Banswara

4.3 The number of Divisions, Ranges and Districts in Jaipur Zone are as under:-

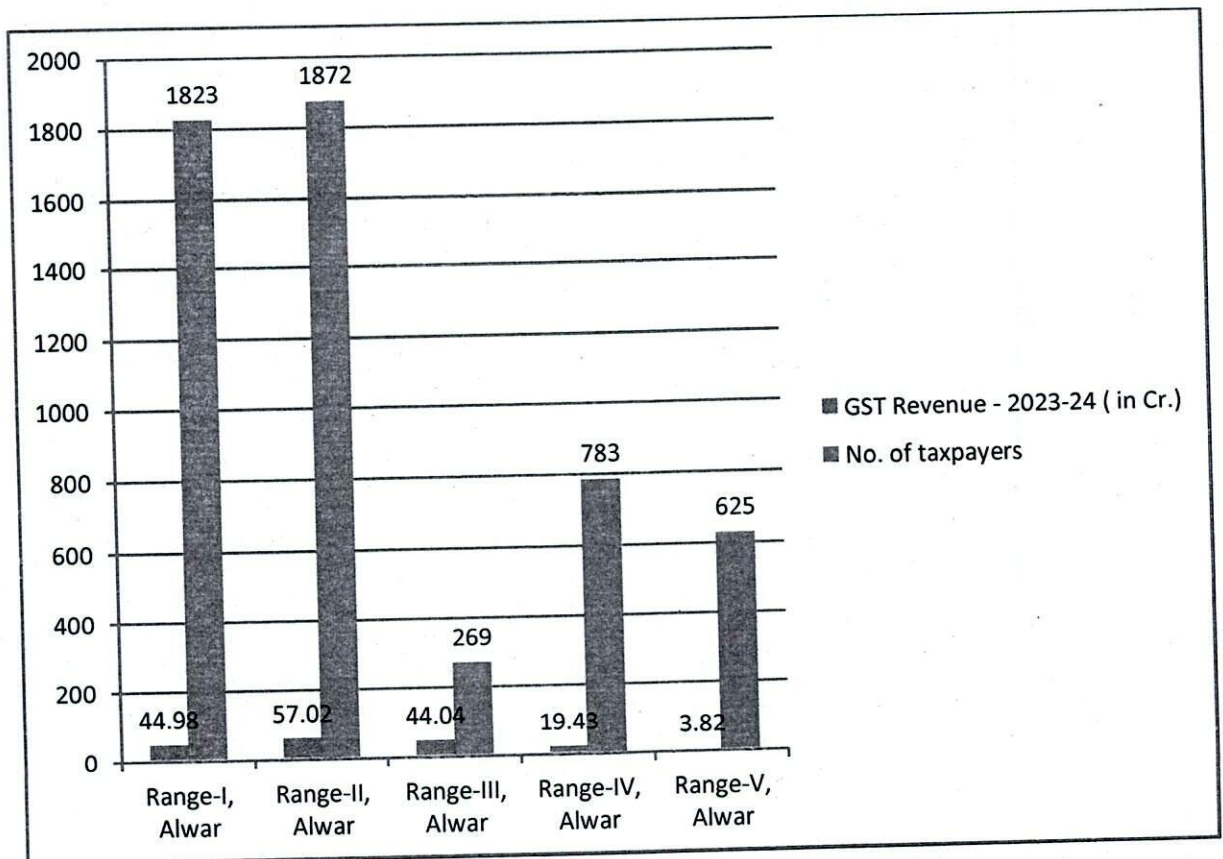
Commissionerate	No. of Division	No. of Ranges	No. of Districts	
			In 2017	In 2024
Alwar	7	35	8	13
Jaipur	11	54	3	7
Udaipur	9	42	12 ⁻¹	13
Jodhpur	9	39	10 ⁺¹	17
Total	36	170	33	50



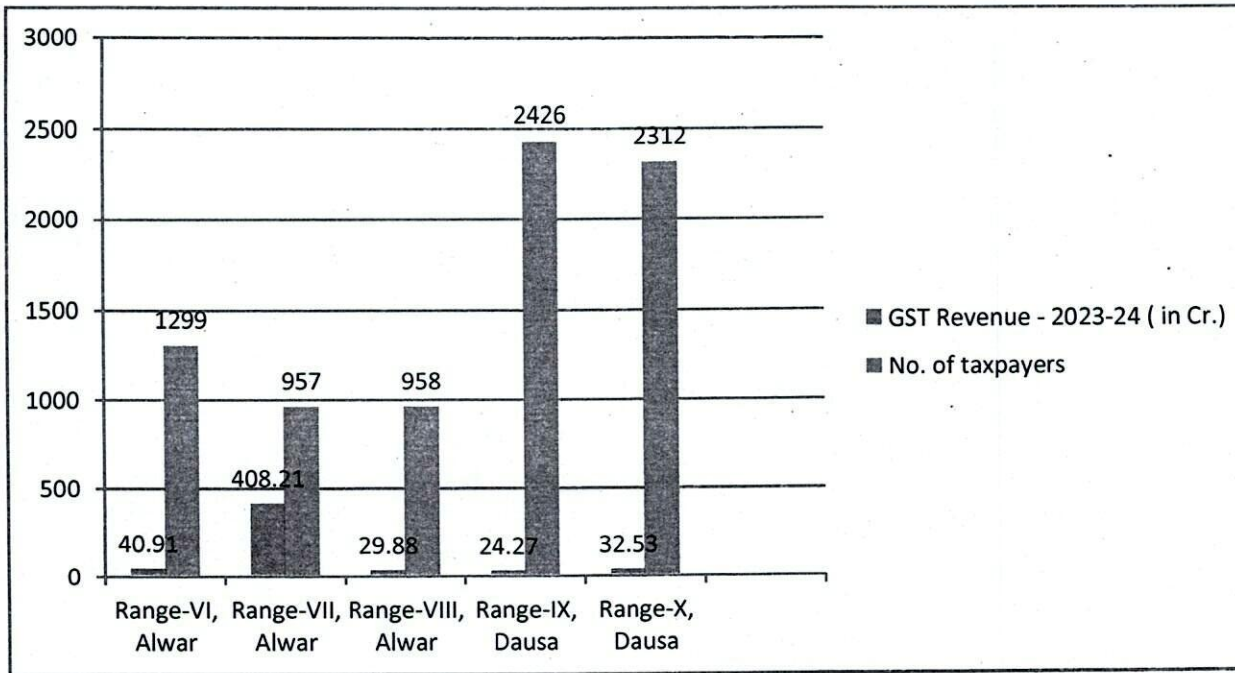
4.3 TAXPAYER BASE AND REVENUE OF EACH RANGE OF COMMISSIONERATE:

CGST ALWAR

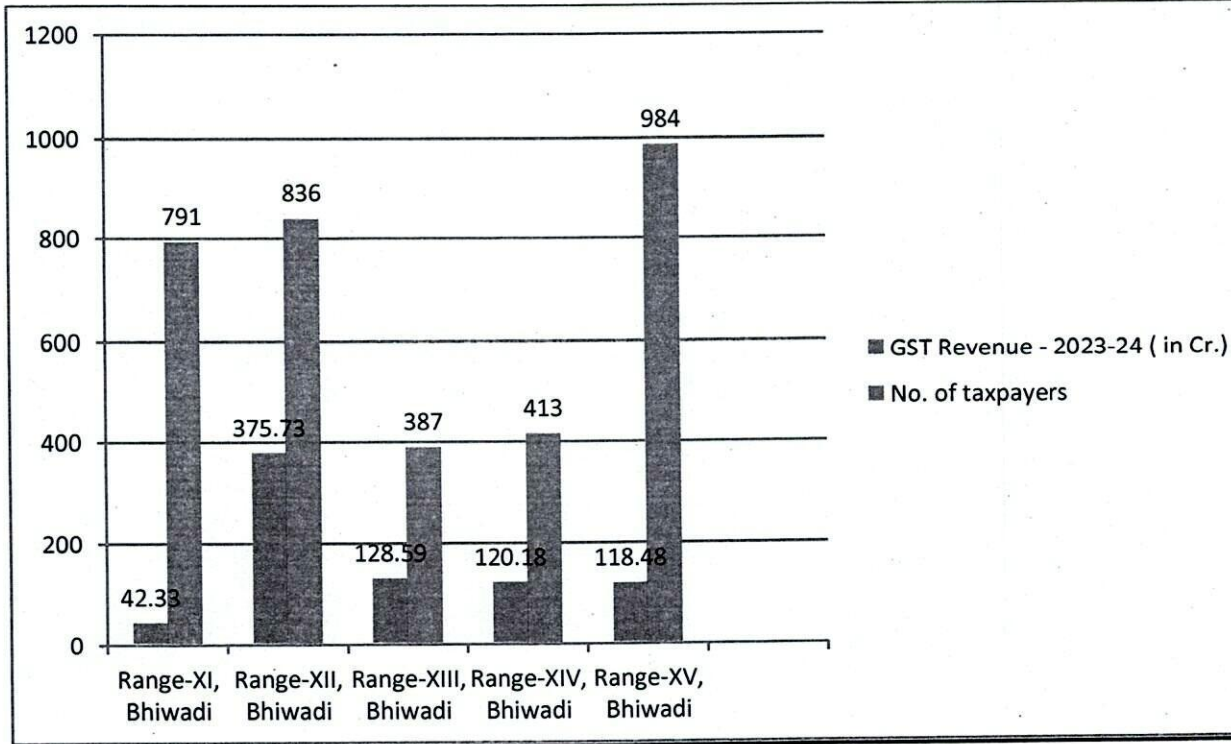
CGST Division-A, Alwar



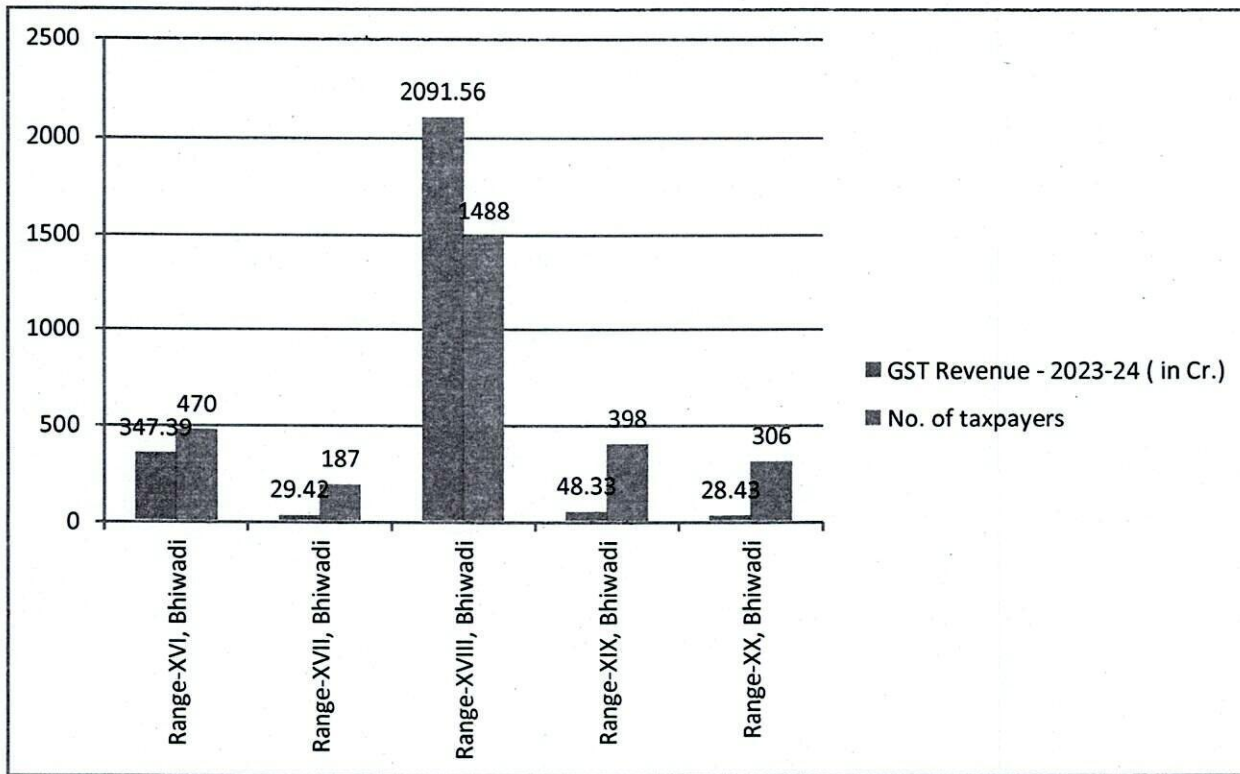
CGST Division-B, Alwar :



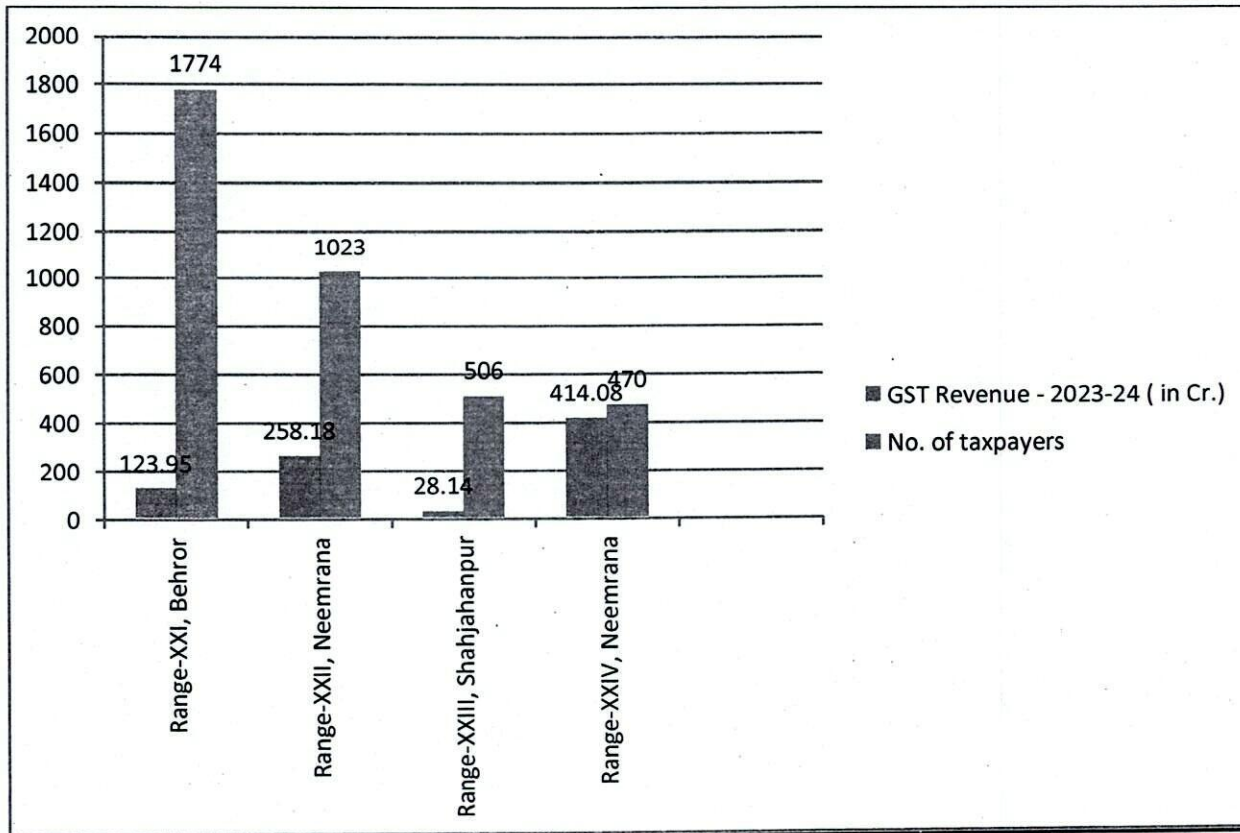
CGST Division-C, Bhiwadi



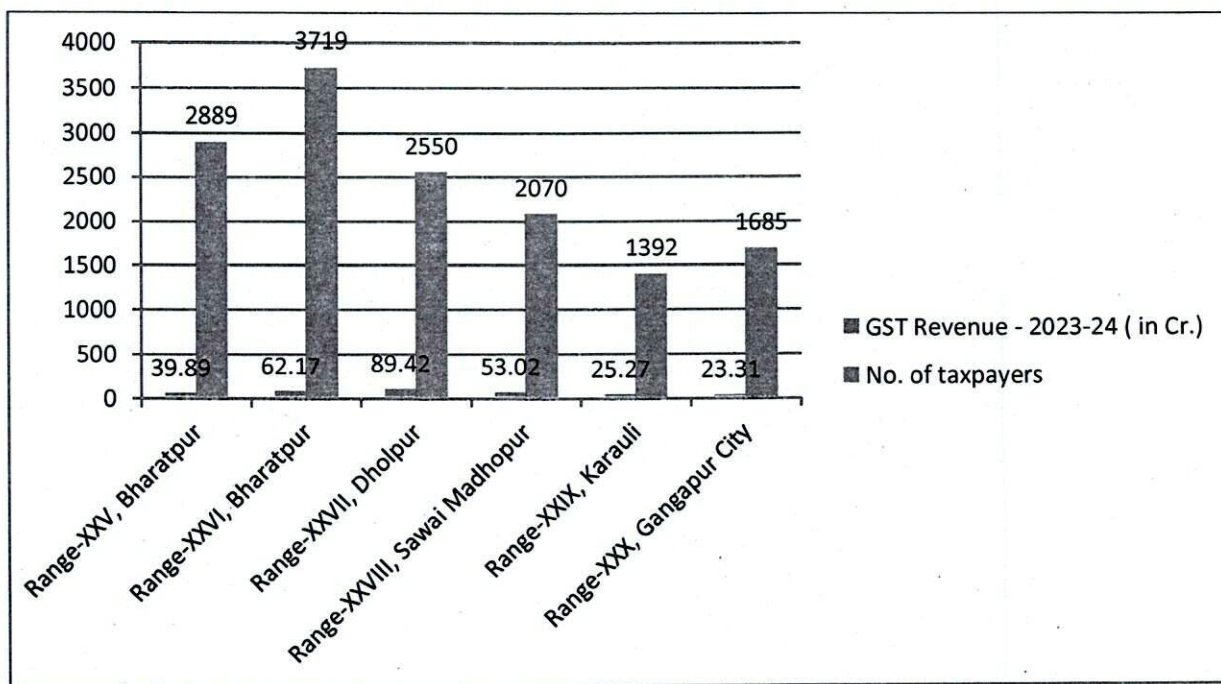
CGST Division-D, Bhiwadi :



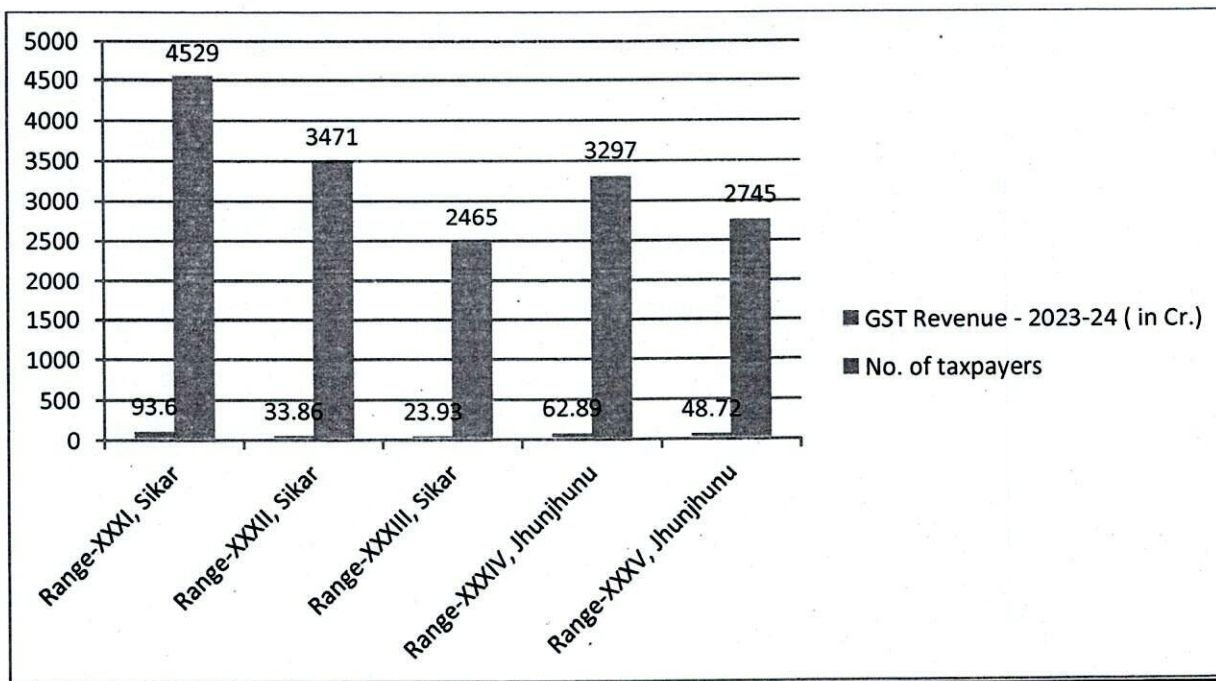
CGST Division-E, Behror :



CGST Division-F, Bharatpur :



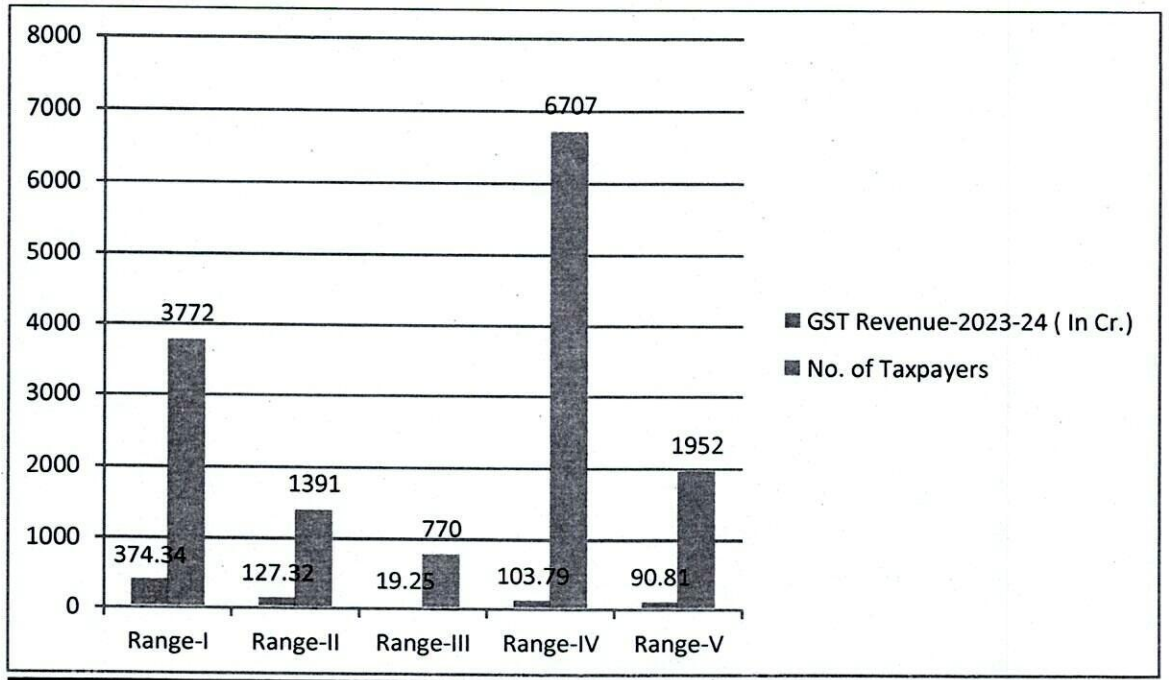
CGST Division-G, Sikar :



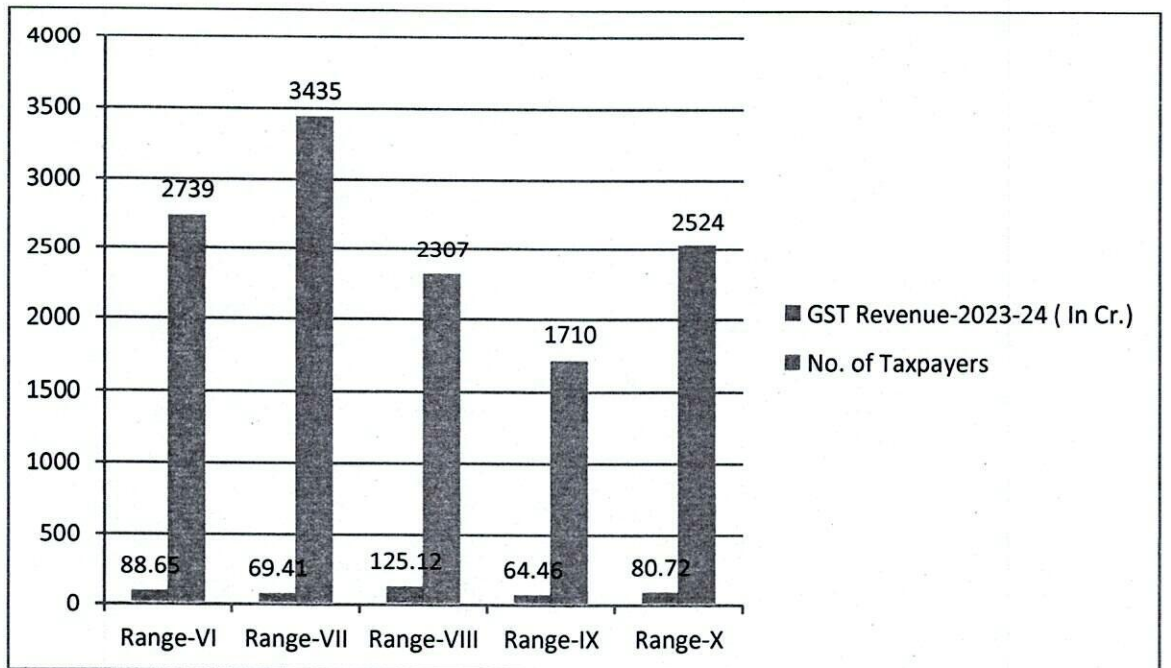
S. No.	Division	Range	GST Revenue - 2023-24 (in Cr.)	No. of taxpayers
1	Division-A, Alwar	Range-I, Alwar	44.98	1823
2		Range-II, Alwar	57.02	1872
3		Range-III, Alwar	44.04	269
4		Range-IV, Alwar	19.43	783
5		Range-V, Alwar	3.82	625
6	Division-B, Alwar	Range-VI, Alwar	40.91	1299
7		Range-VII, Alwar	408.21	957
8		Range-VIII, Alwar	29.88	958
9		Range-IX, Dausa	24.27	2426
10		Range-X, Dausa	32.53	2312
11	Division-C, Bhiwadi	Range-XI, Bhiwadi	42.33	791
12		Range-XII, Bhiwadi	375.73	836
13		Range-XIII, Bhiwadi	128.59	387
14		Range-XIV, Bhiwadi	120.18	413
15		Range-XV, Bhiwadi	118.48	984
16	Division-D, Bhiwadi	Range-XVI, Bhiwadi	347.39	470
17		Range-XVII, Bhiwadi	29.42	187
18		Range-XVIII, Bhiwadi	2091.56	1488
19		Range-XIX, Bhiwadi	48.33	398
20		Range-XX, Bhiwadi	28.43	306
21	Division-E, Behror	Range-XXI, Behror	123.95	1774
22		Range-XXII, Neemrana	258.18	1023
23		Range-XXIII, Shahjahanpur	28.14	506
24		Range-XXIV, Neemrana	414.08	470
25	Division-F, Bharatpur	Range-XXV, Bharatpur	39.89	2889
26		Range-XXVI, Bharatpur	62.17	3719
27		Range-XXVII, Dholpur	89.42	2550
28		Range-XXVIII, Sawai Madhopur	53.02	2070
29		Range-XXIX, Karauli	25.27	1392
30		Range-XXX, Gangapur City	23.31	1685
31	Division - G, Sikar	Range-XXXI, Sikar	93.60	4529
32		Range-XXXII, Sikar	33.86	3471
33		Range-XXXIII, Sikar	23.93	2465
34		Range-XXXIV, Jhunjhunu	62.89	3297
35		Range-XXXV, Jhunjhunu	48.72	2745
		Total	5415.96	54169

CGST JAIPUR

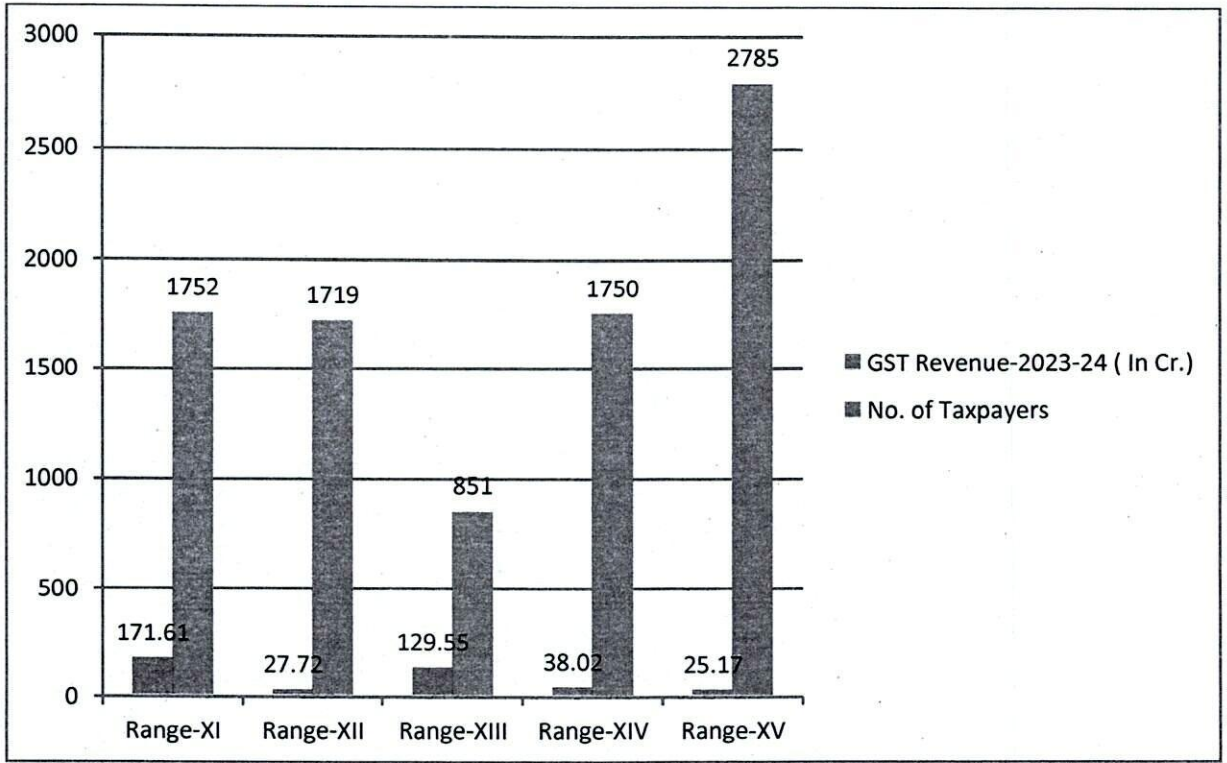
CGST Division-A, Jaipur :



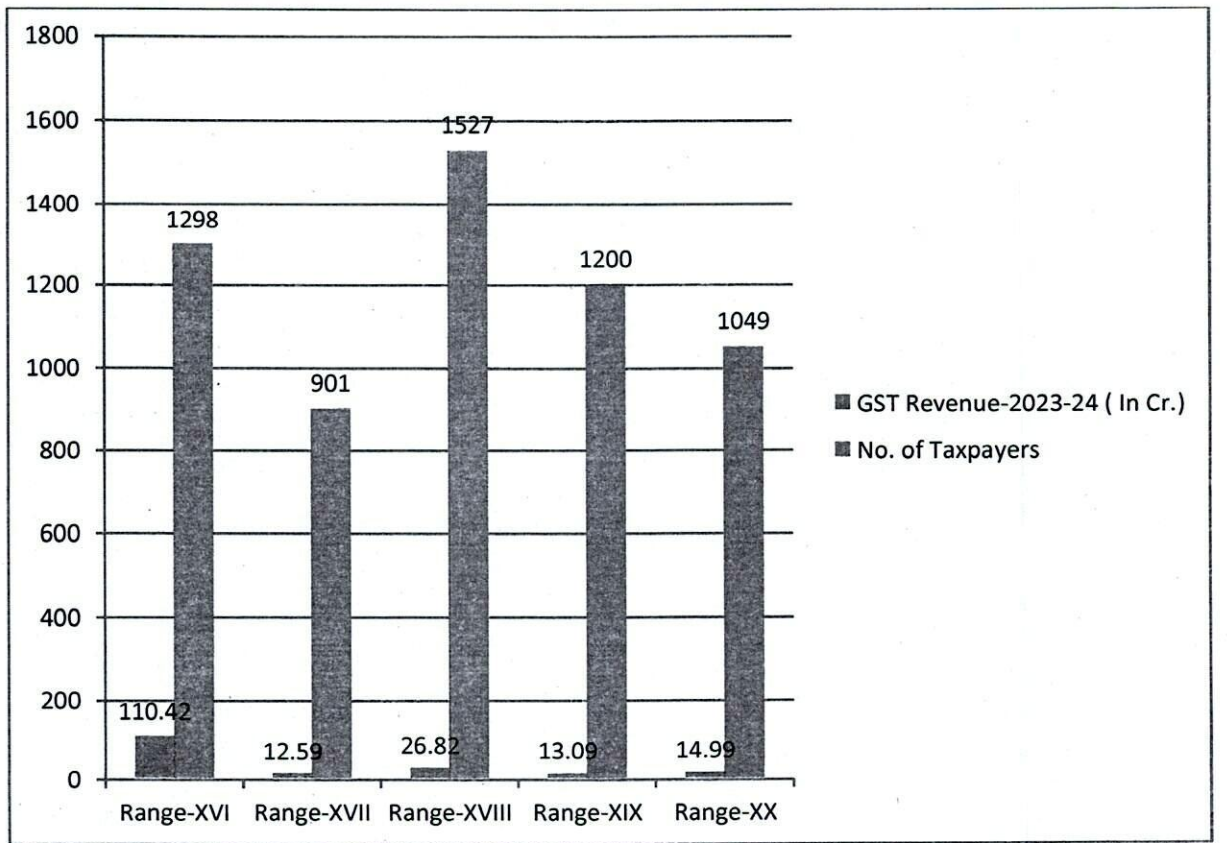
CGST Division-B, Jaipur :



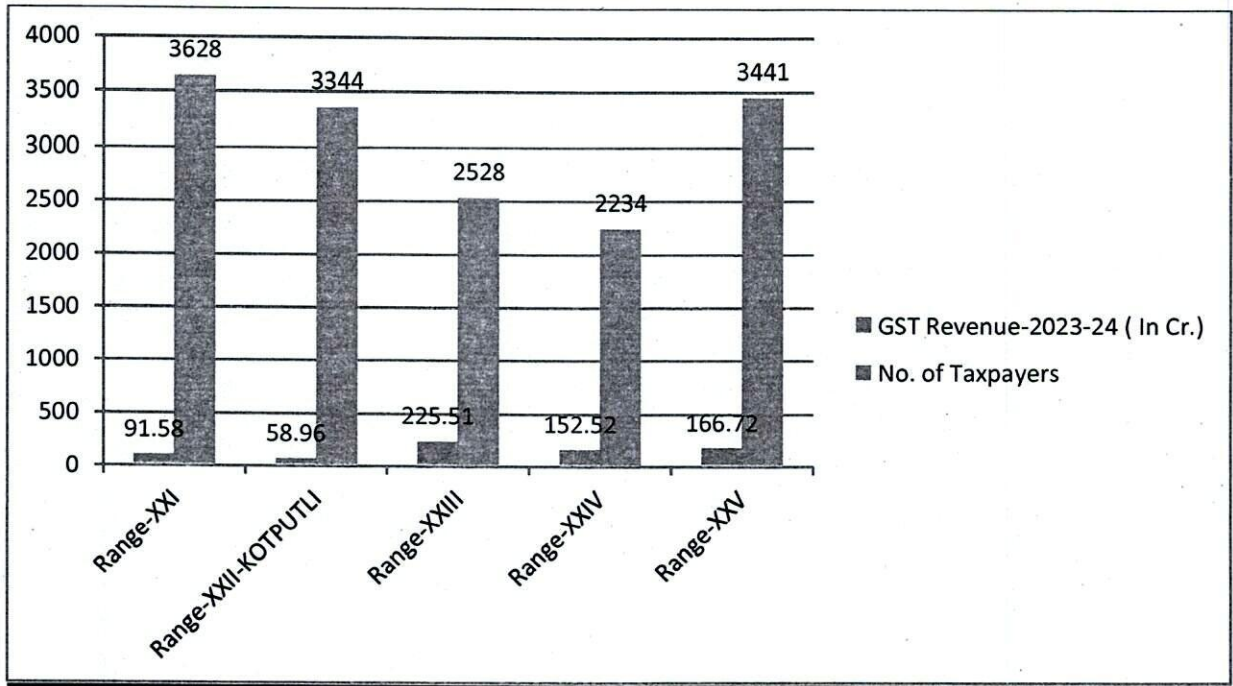
CGST Division-C, Jaipur :



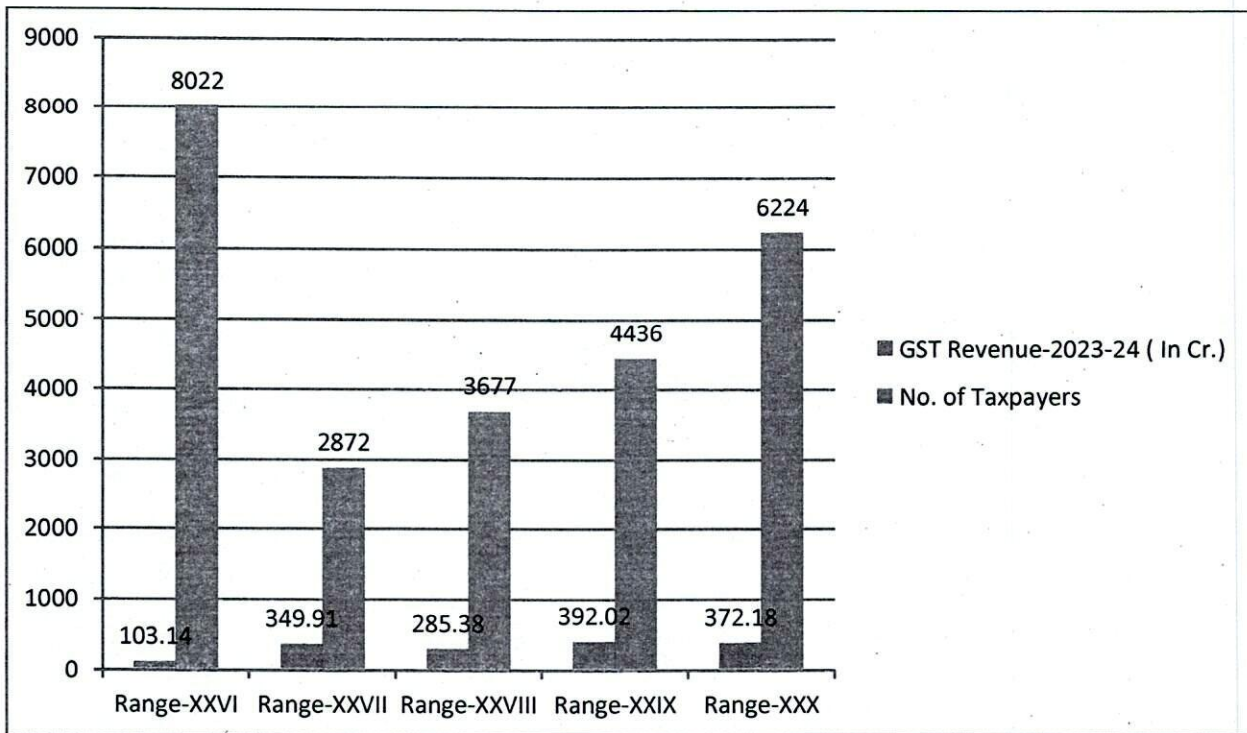
CGST Division-D, Jaipur :



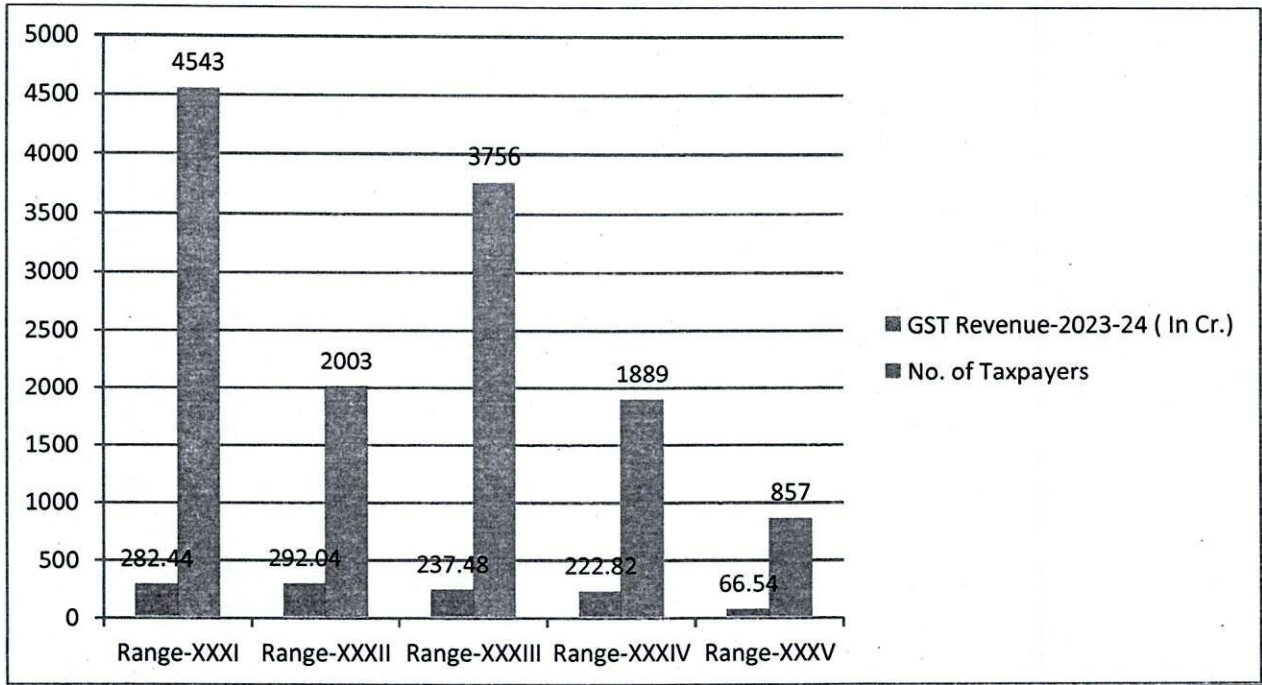
CGST Division-E, Jaipur :-



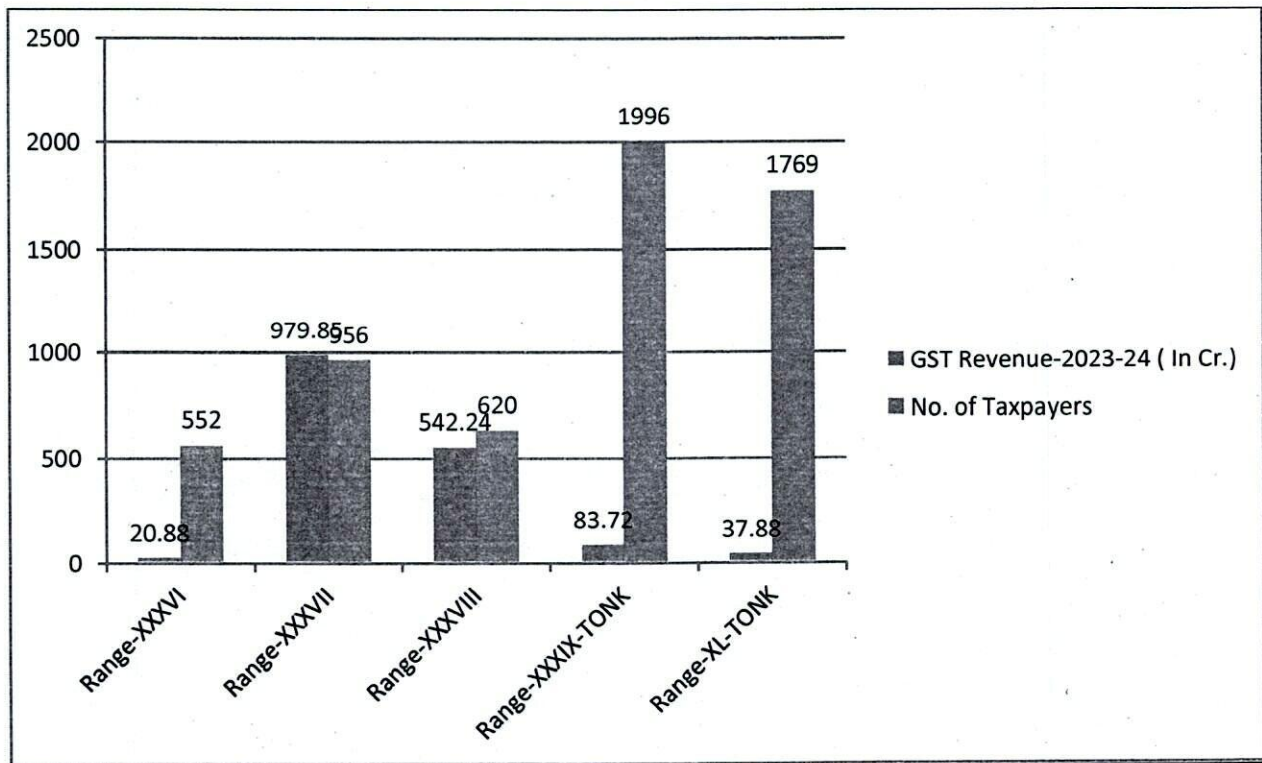
CGST Division-F, Jaipur :-



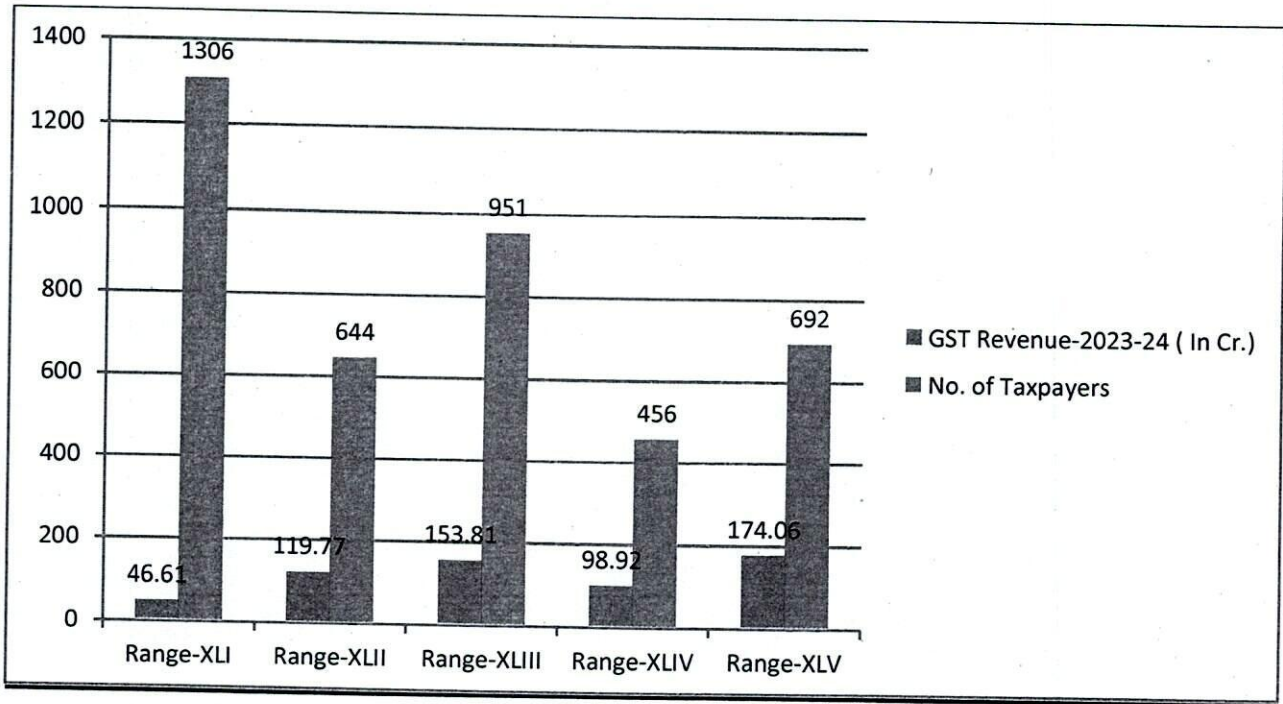
CGST Division-G, Jaipur :-



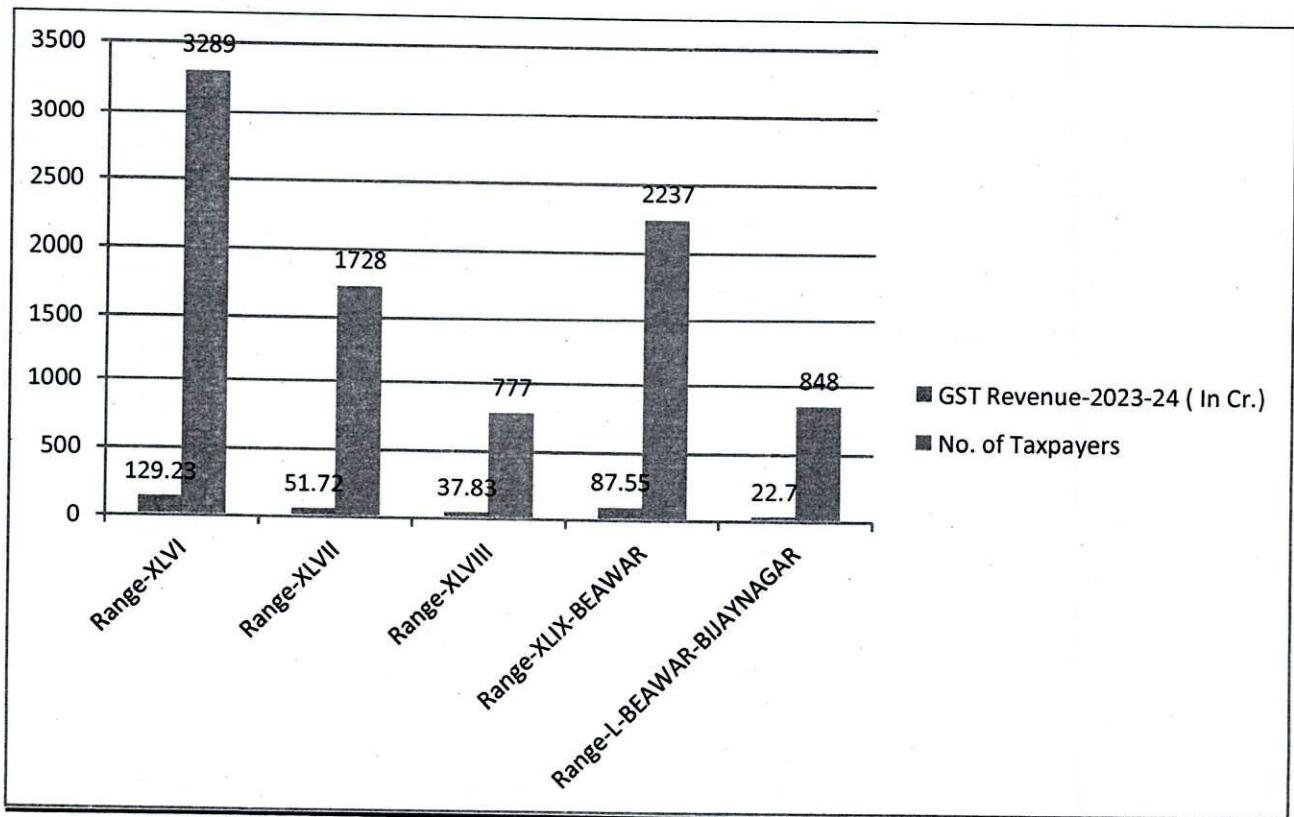
CGST Division-H, Jaipur :-



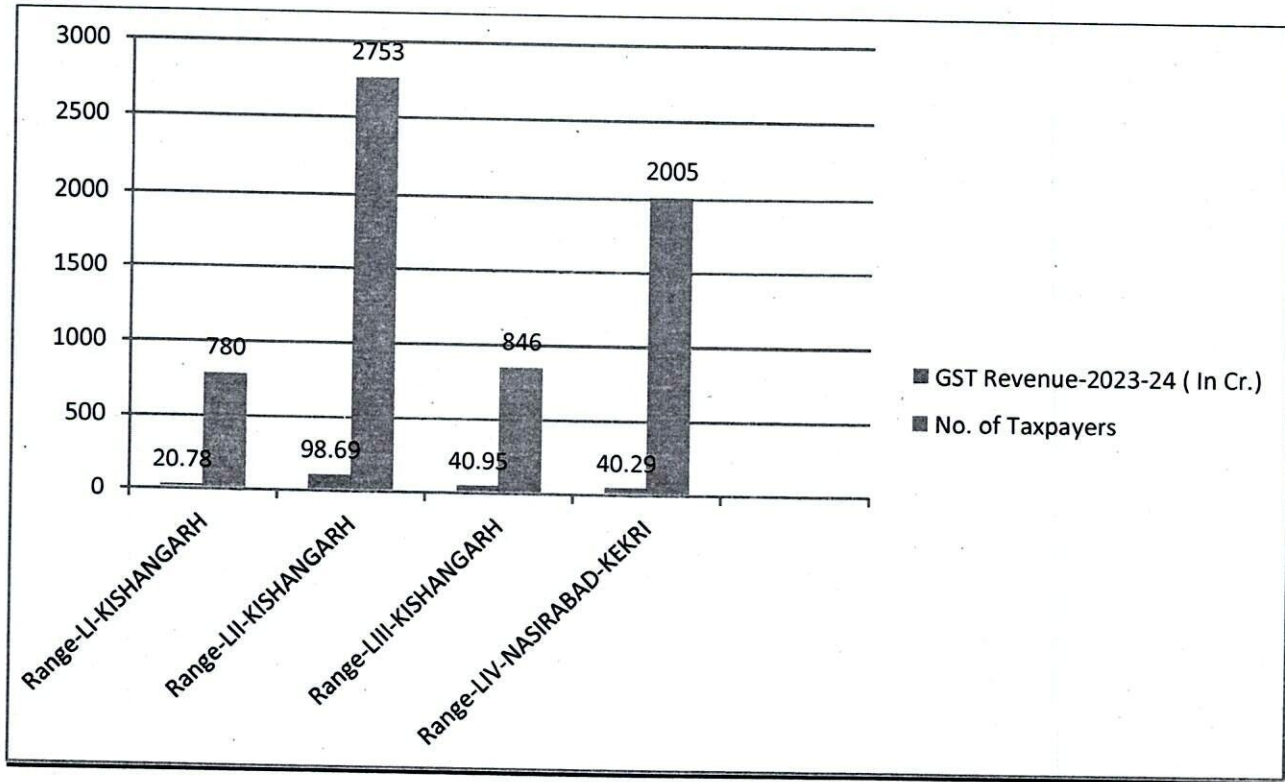
CGST Division-I, Jaipur :-



CGST Division-J, Ajmer :-



CGST Division-K, Jaipur :-

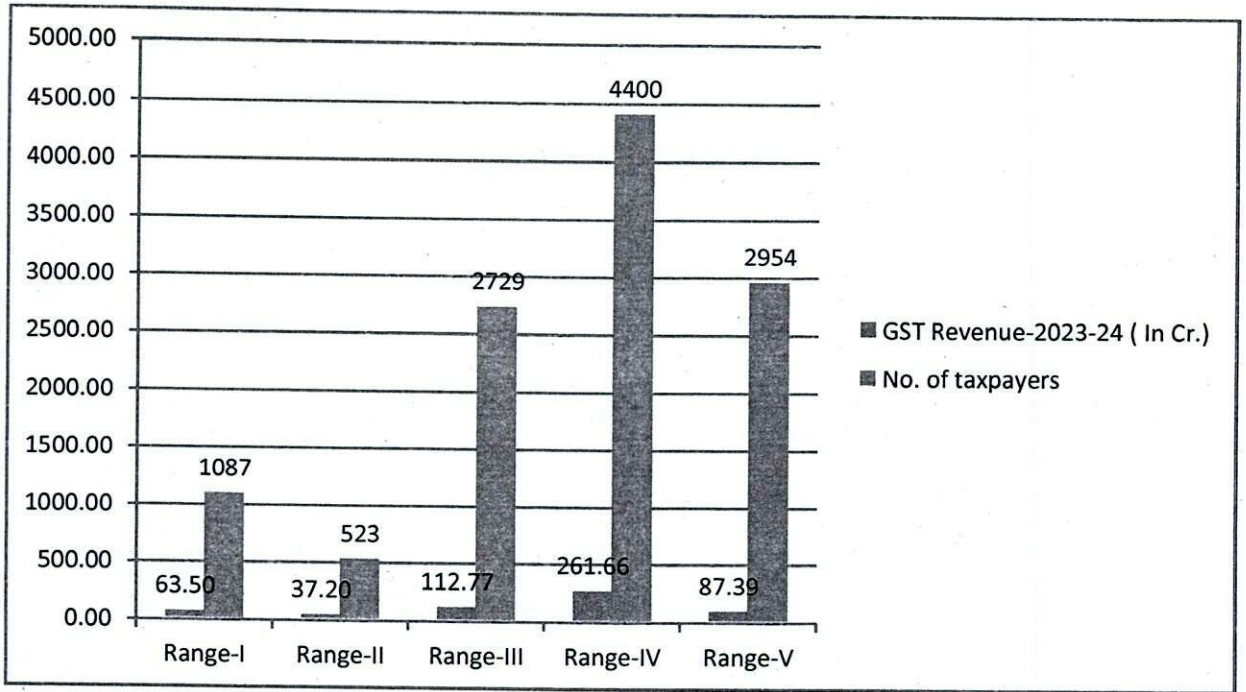


S. No.	Division	Range	GST Revenue-2023-24 (In Cr.)	No. of Taxpayers
1	Division-A, Jaipur	Range-I	374.34	3772
2		Range-II	127.32	1391
3		Range-III	19.25	770
4		Range-IV	103.79	6707
5		Range-V	90.81	1952
6	Division-B, Jaipur	Range-VI	88.65	2739
7		Range-VII	69.41	3435
8		Range-VIII	125.12	2307
9		Range-IX	64.46	1710
10		Range-X	80.72	2524
11	Division-C, Jaipur	Range-XI	171.61	1752
12		Range-XII	27.72	1719
13		Range-XIII	129.55	851
14		Range-XIV	38.02	1750
15		Range-XV	25.17	2785
16	Division-D, Jaipur	Range-XVI	110.42	1298
17		Range-XVII	12.59	901
18		Range-XVIII	26.82	1527
19		Range-XIX	13.09	1200
20		Range-XX	14.99	1049

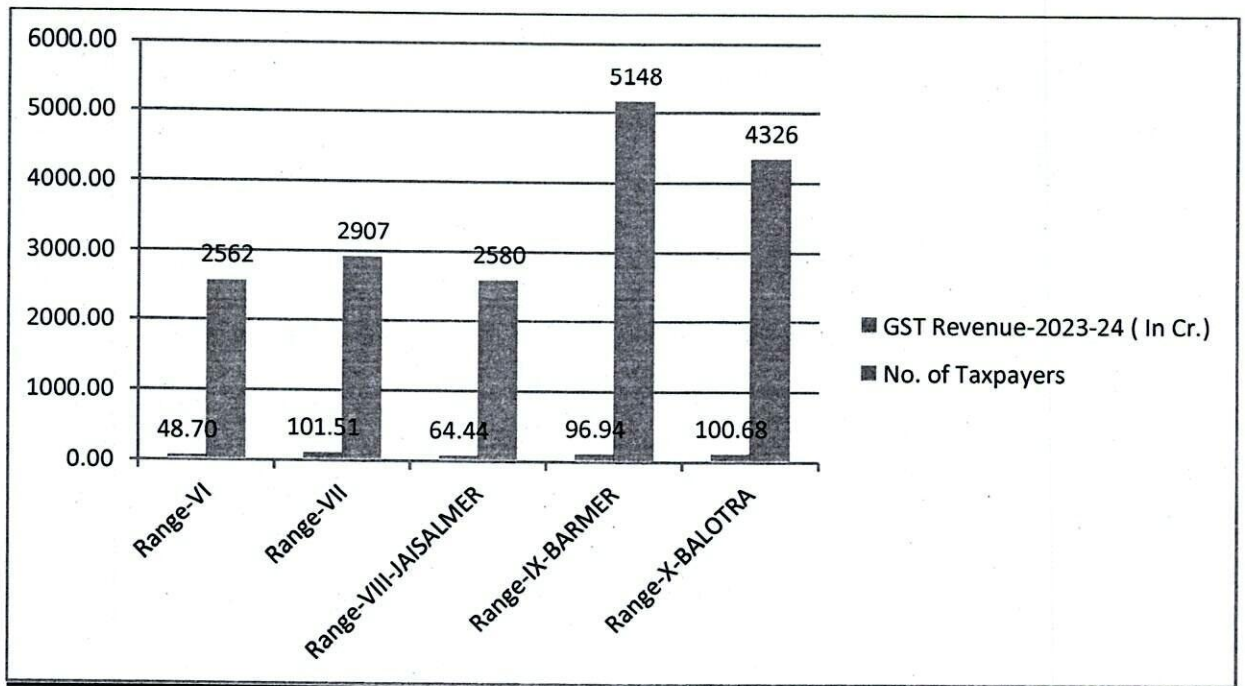
21	Division-E, Jaipur	Range-XXI	91.58	3628
22		Range-XXII-KOTPUTLI	58.96	3344
23		Range-XXIII	225.51	2528
24		Range-XXIV	152.52	2234
25		Range-XXV	166.72	3441
26	Division-F, Jaipur	Range-XXVI	103.14	8022
27		Range-XXVII	349.91	2872
28		Range-XXVIII	285.38	3677
29		Range-XXIX	392.02	4436
30		Range-XXX	372.18	6224
31	Division - G, Jaipur	Range-XXXI	282.44	4543
32		Range-XXXII	292.04	2003
33		Range-XXXIII	237.48	3756
34		Range-XXXIV	222.82	1889
35		Range-XXXV	66.54	857
36	Division - H, Jaipur	Range-XXXVI	20.88	552
37		Range-XXXVII	979.85	956
38		Range-XXXVIII	542.24	620
39		Range-XXXIX-TONK	83.72	1996
40		Range-XL-TONK	37.88	1769
41	Division -I, Jaipur	Range-XLI	46.61	1306
42		Range-XLII	119.77	644
43		Range-XLIII	153.81	951
44		Range-XLIV	98.92	456
45		Range-XLV	174.06	692
46	Division -J, Ajmer	Range-XLVI	129.23	3289
47		Range-XLVII	51.72	1728
48		Range-XLVIII	37.83	777
49		Range-XLIX-BEAWAR	87.55	2237
50		Range-L-BEAWAR- BIJAYNAGAR	22.70	848
51	Division - K, Jaipur	Range-LI-KISHANGARH	20.78	780
52		Range-LII-KISHANGARH	98.69	2753
53		Range-LIII-KISHANGARH	40.95	846
54		Range-LIV-NASIRABAD- KEKRI	40.29	2005
		Total	7800.56	120798

CGST JODHPUR

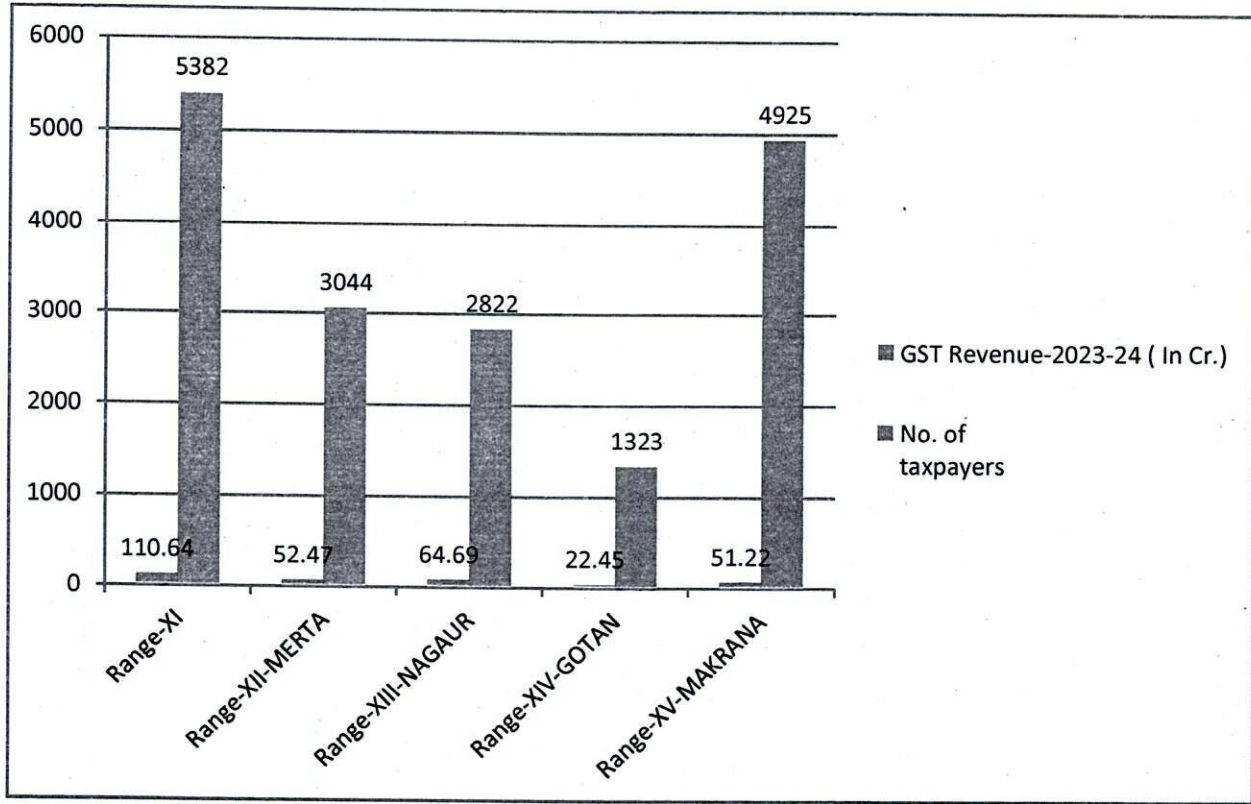
CGST Division-A, Jodhpur :-



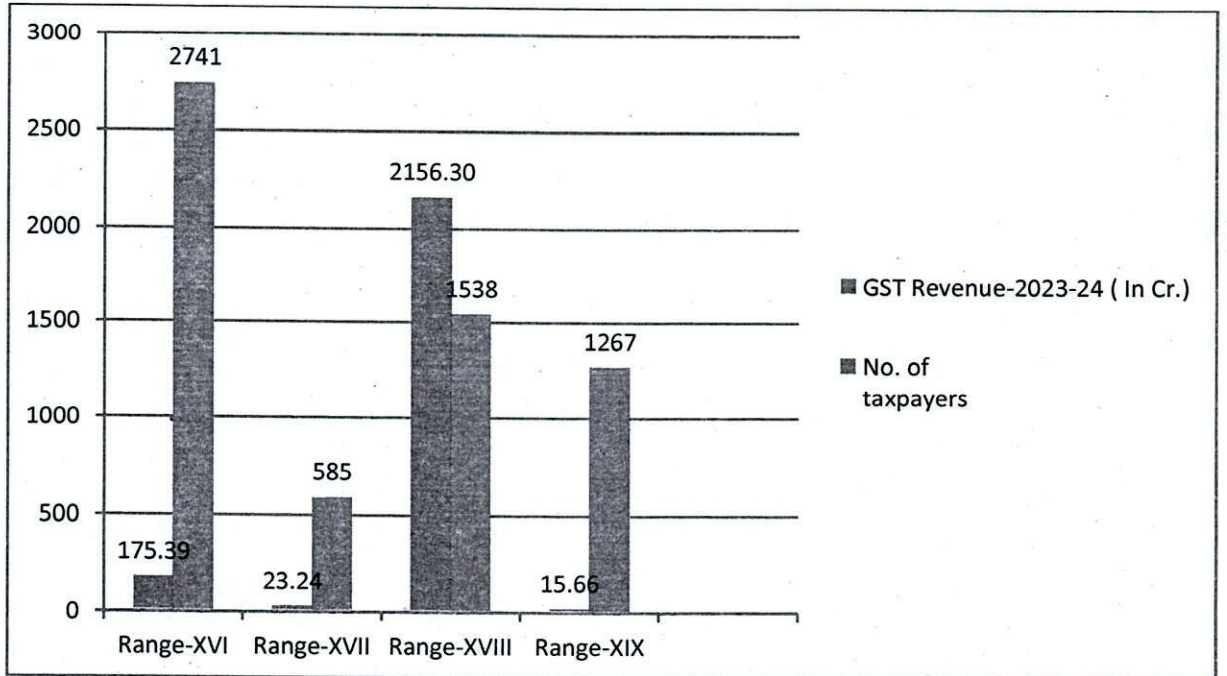
CGST Division-B, Jodhpur :-



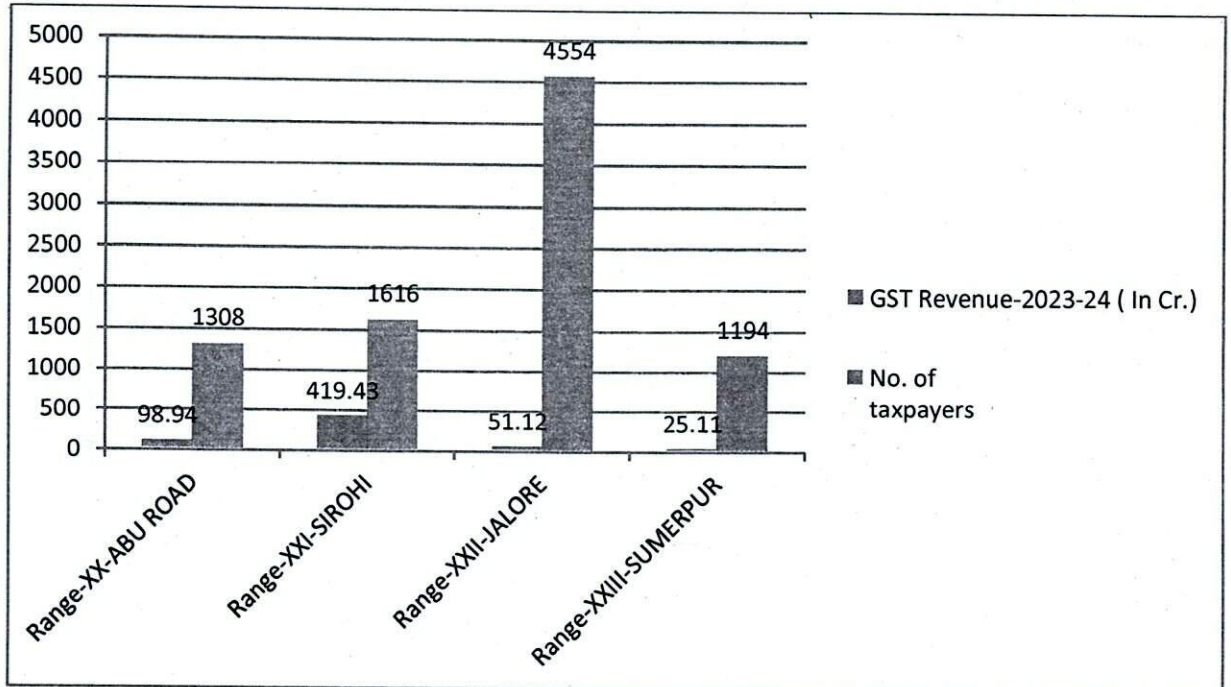
CGST Division-C, Jodhpur :-



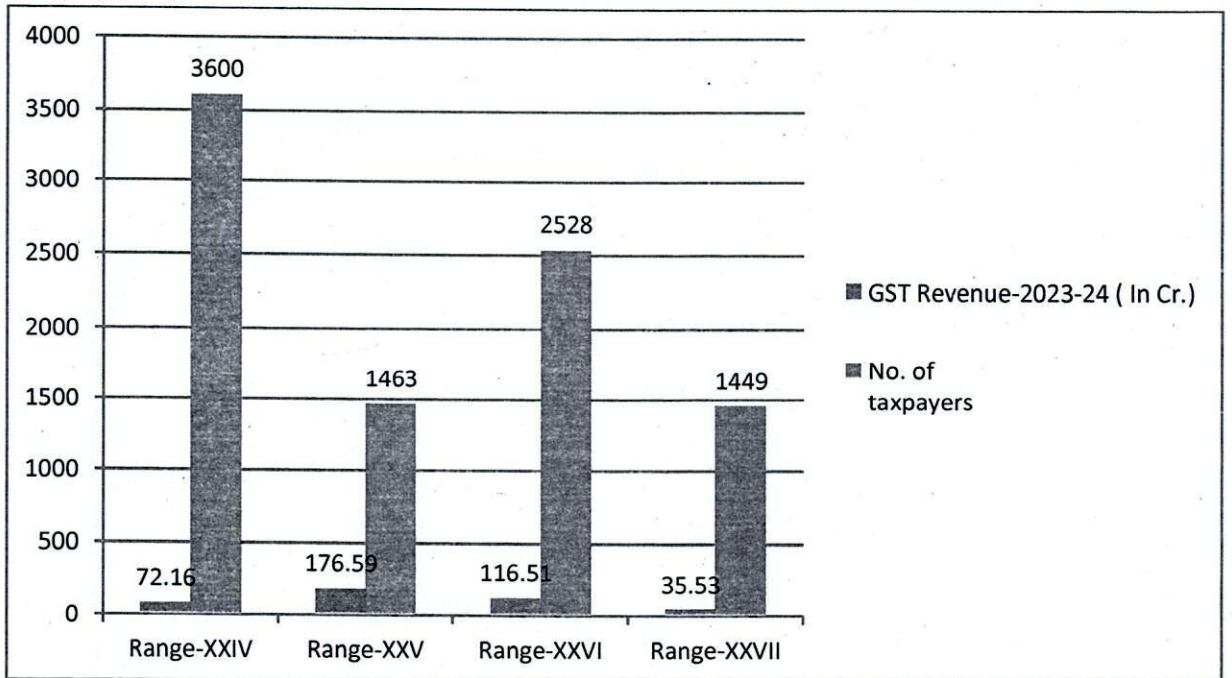
CGST Division-D, Pali :-



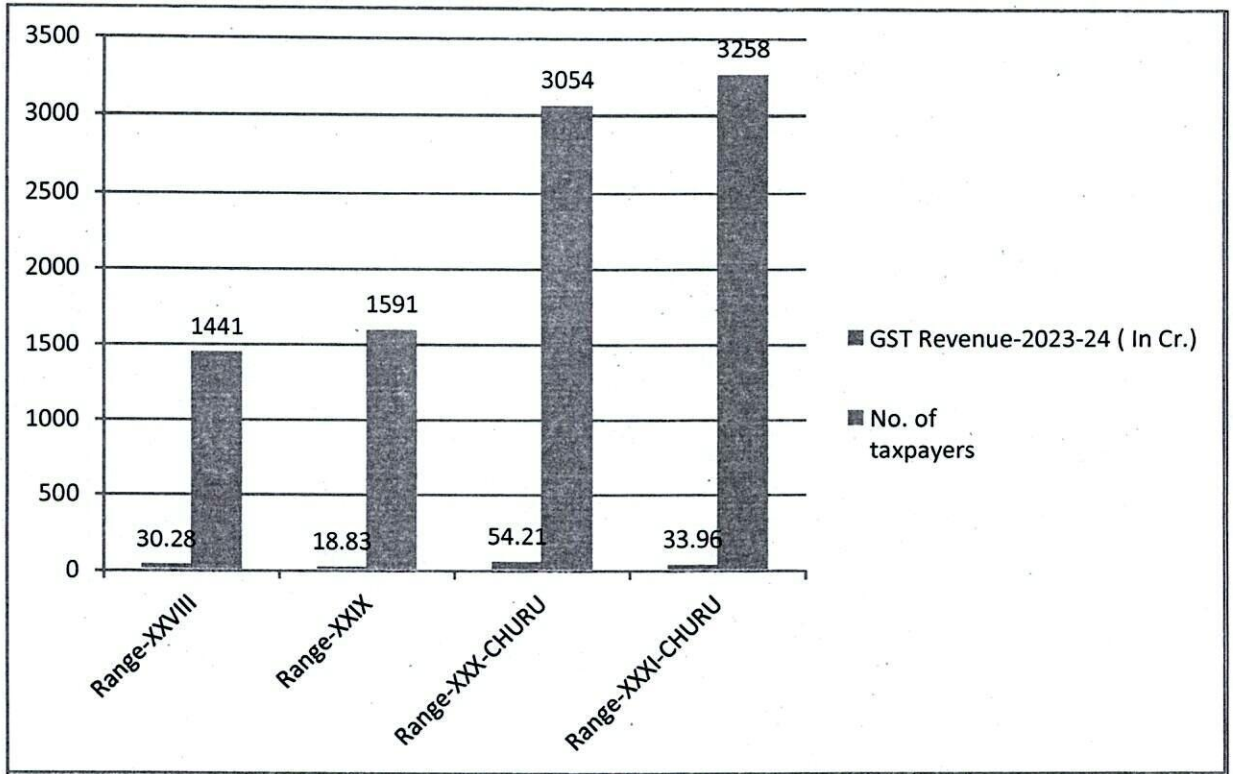
CGST Division-E, Pali :-



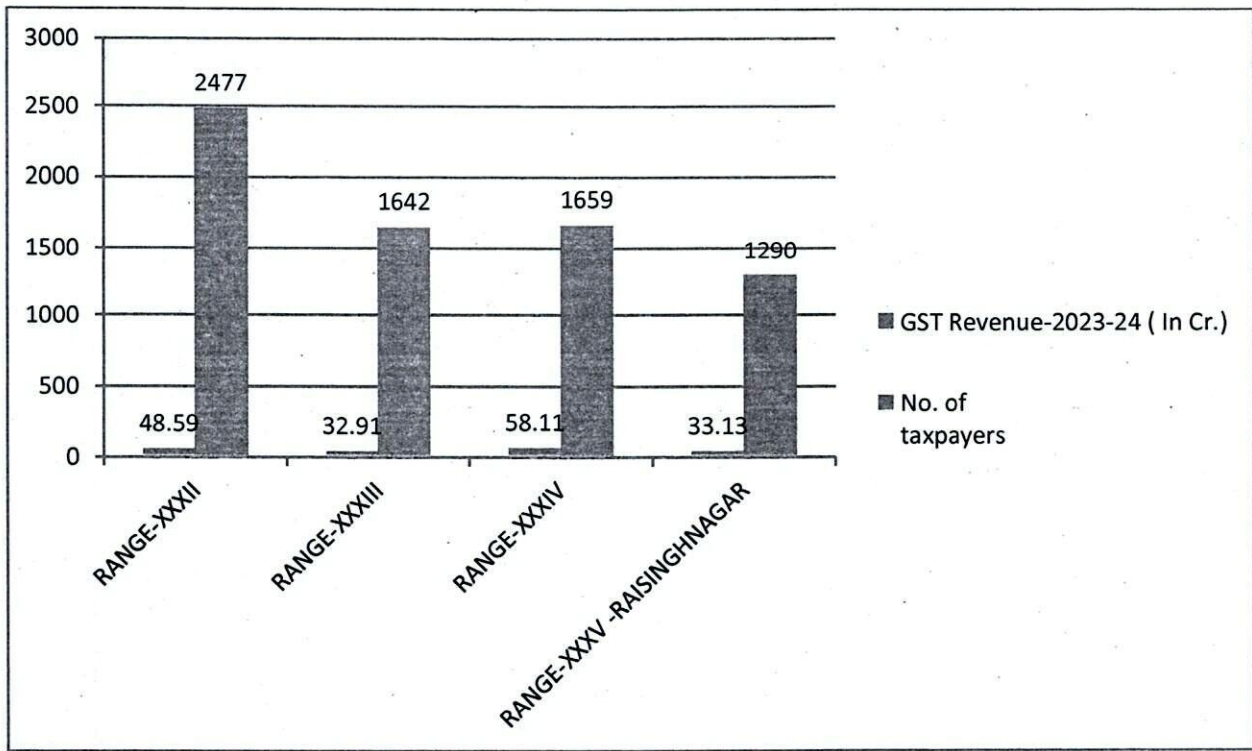
Division-F, Bikaner :-



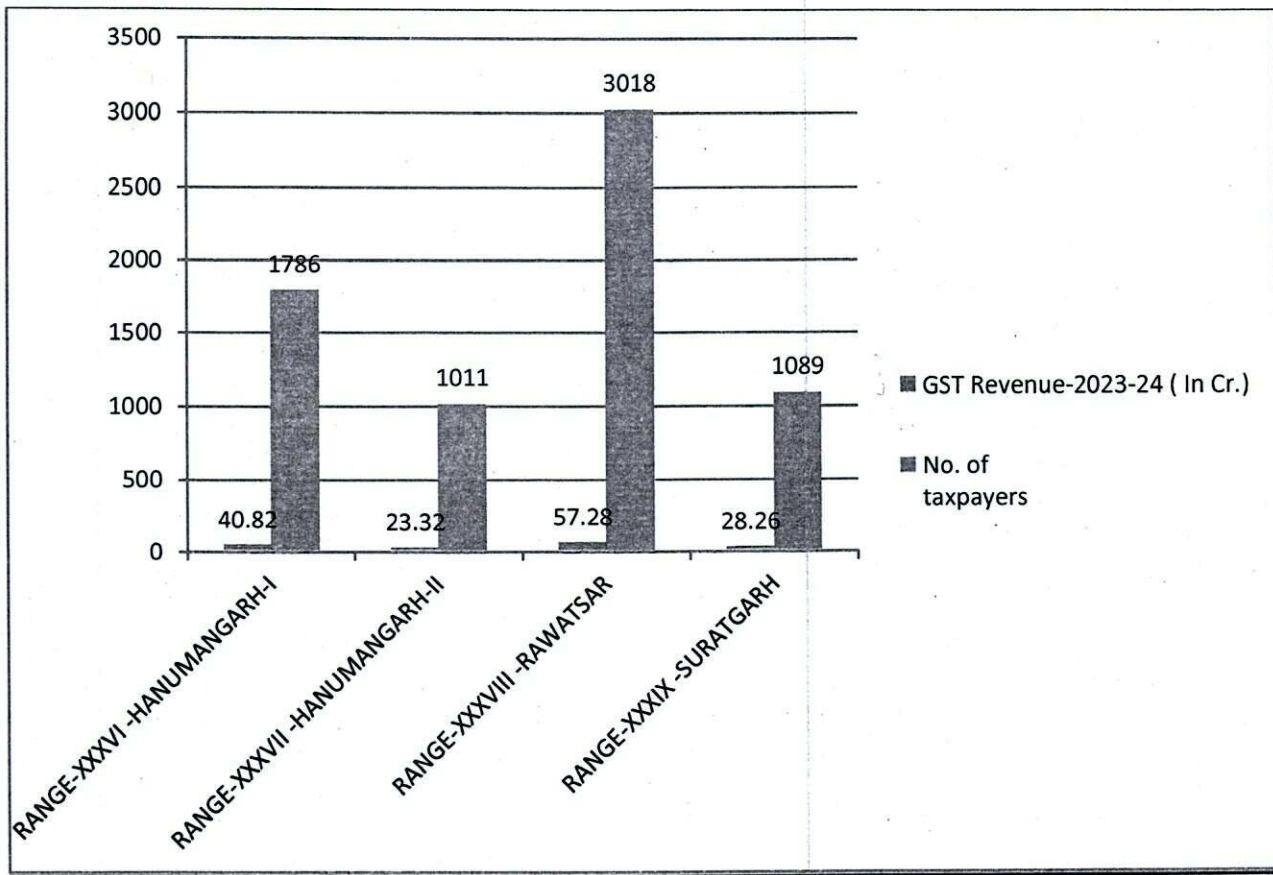
Division-G, Bikaner :-



CGST Division-H, Shri Ganganagar :-



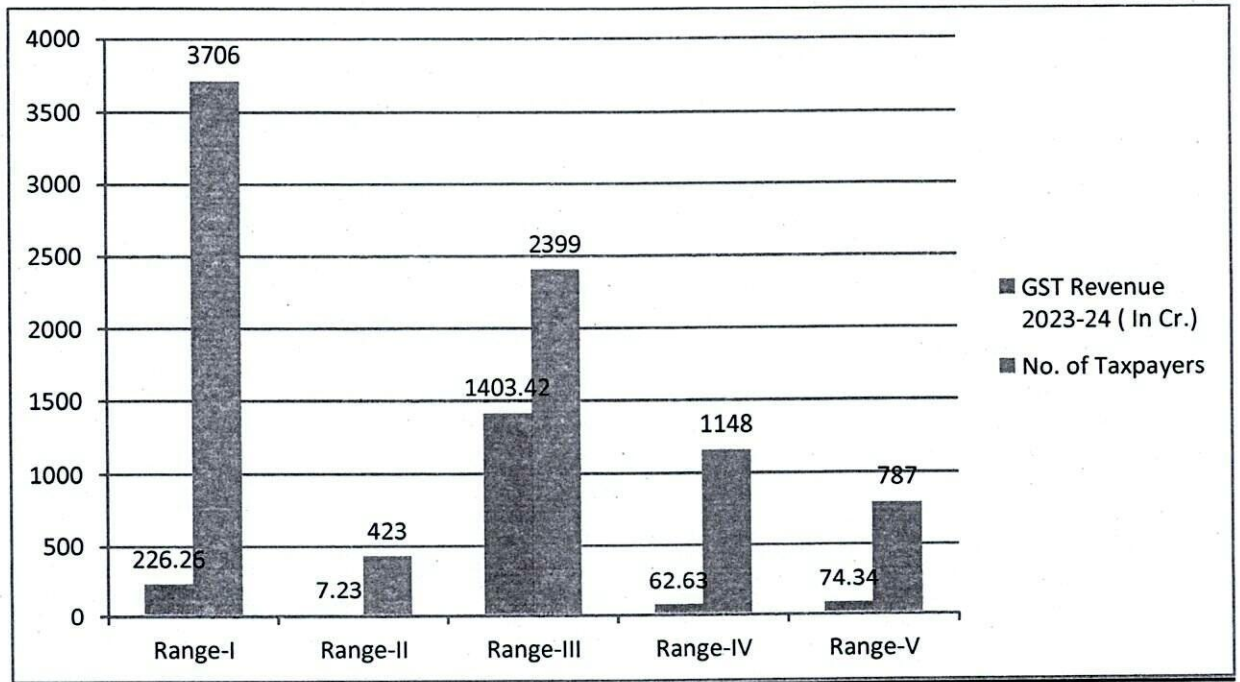
CGST Division-I, Shri Ganganagar :-



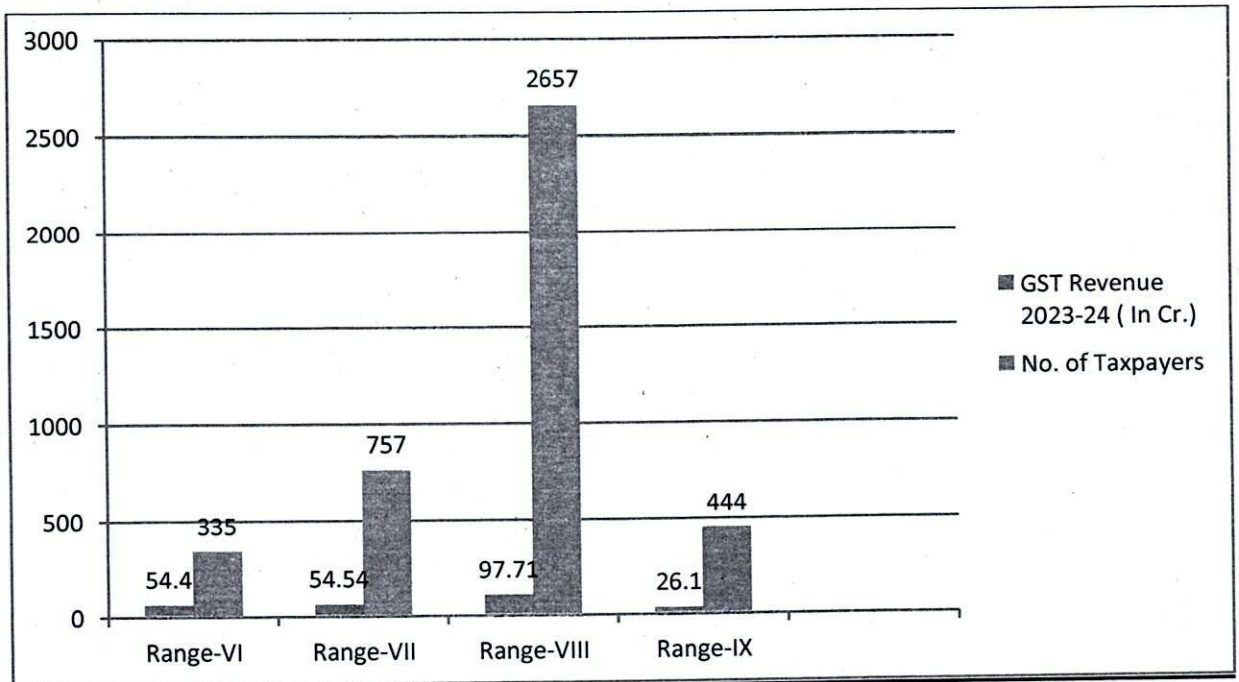
S. No.	Division	Range	GST Revenue-2023-24 (In Cr.)	No. of taxpayers
1	Division-A, Jodhpur	Range-I	63.50	1087
2		Range-II	37.20	523
3		Range-III	112.77	2729
4		Range-IV	261.66	4400
5		Range-V	87.39	2954
6	Division-B, Jodhpur	Range-VI	48.70	2562
7		Range-VII	101.51	2907
8		Range-VIII-JAISALMER	64.44	2580
9		Range-IX-BARMER	96.94	5148
10		Range-X-BALOTRA	100.68	4326
11	Division-C, Jodhpur	Range-XI	110.64	5382
12		Range-XII-MERTA	52.47	3044
13		Range-XIII-NAGAU	64.69	2822
14		Range-XIV-GOTAN	22.45	1323
15		Range-XV-MAKRANA	51.22	4925
16	Division-D, PALI	Range-XVI	175.39	2741
17		Range-XVII	23.24	585
18		Range-XVIII	2156.30	1538
19		Range-XIX	15.66	1267
20	Division-E, PALI	Range-XX-ABU ROAD	98.94	1308
21		Range-XXI-SIROHI	419.43	1616
22		Range-XXII-JALORE	51.12	4554
23		Range-XXIII-SUMERPUR	25.11	1194
24	Division-F, BIKANER	Range-XXIV	72.16	3600
25		Range-XXV	176.59	1463
26		Range-XXVI	116.51	2528
27		Range-XXVII	35.53	1449
28	Division - G, BIKANER	Range-XXVIII	30.28	1441
29		Range-XXIX	18.83	1591
30		Range-XXX-CHURU	54.21	3054
31		Range-XXXI-CHURU	33.96	3258
32	GST DIVISION-H SRIGANGA NAGAR	RANGE-XXXII	48.59	2477
33		RANGE-XXXIII	32.91	1642
34		RANGE-XXXIV	58.11	1659
35		RANGE-XXXV - RAISINGHNAGAR	33.13	1290
36	GST DIVISION-H SRIGANGA NAGAR	RANGE-XXXVI - HANUMANGARH-I	40.82	1786
37		RANGE-XXXVII - HANUMANGARH-II	23.32	1011
38		RANGE-XXXVIII -RAWATSAR	57.28	3018
39		RANGE-XXXIX -SURATGARH	28.26	1089
		Total	5101.94	93871

CGST UDAIPUR

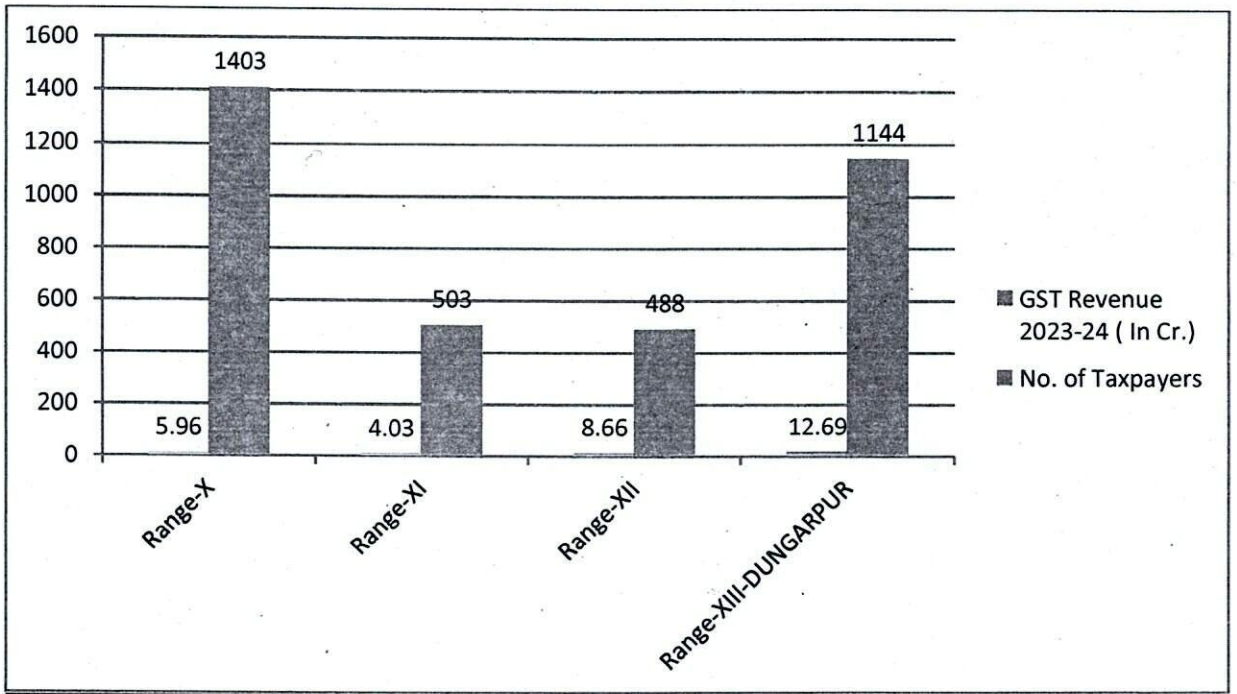
CGST Division-A, Udaipur :-



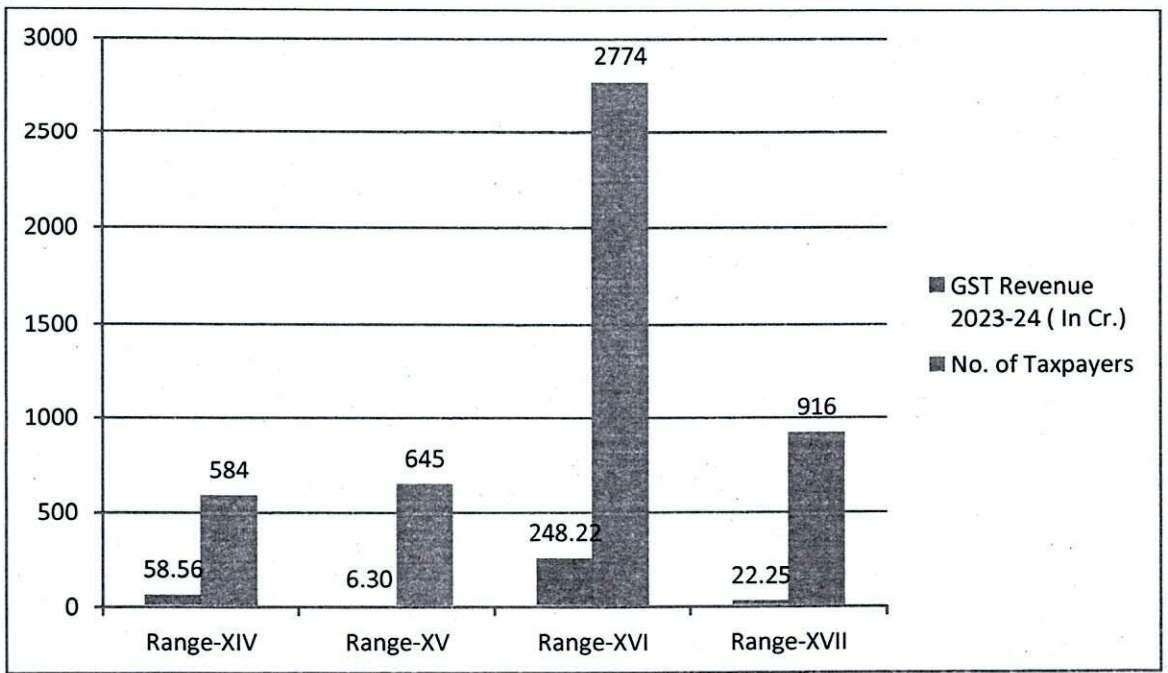
CGST Division-B, Udaipur :-



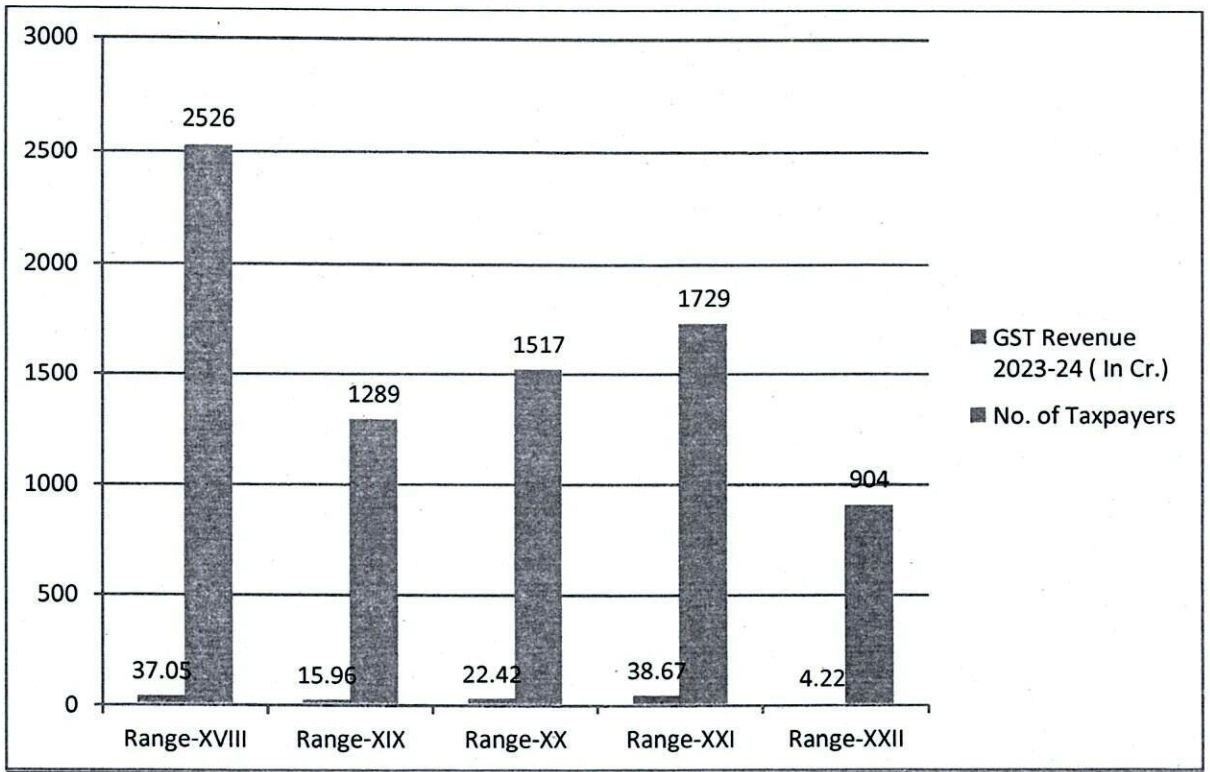
CGST Division-C, Udaipur :-



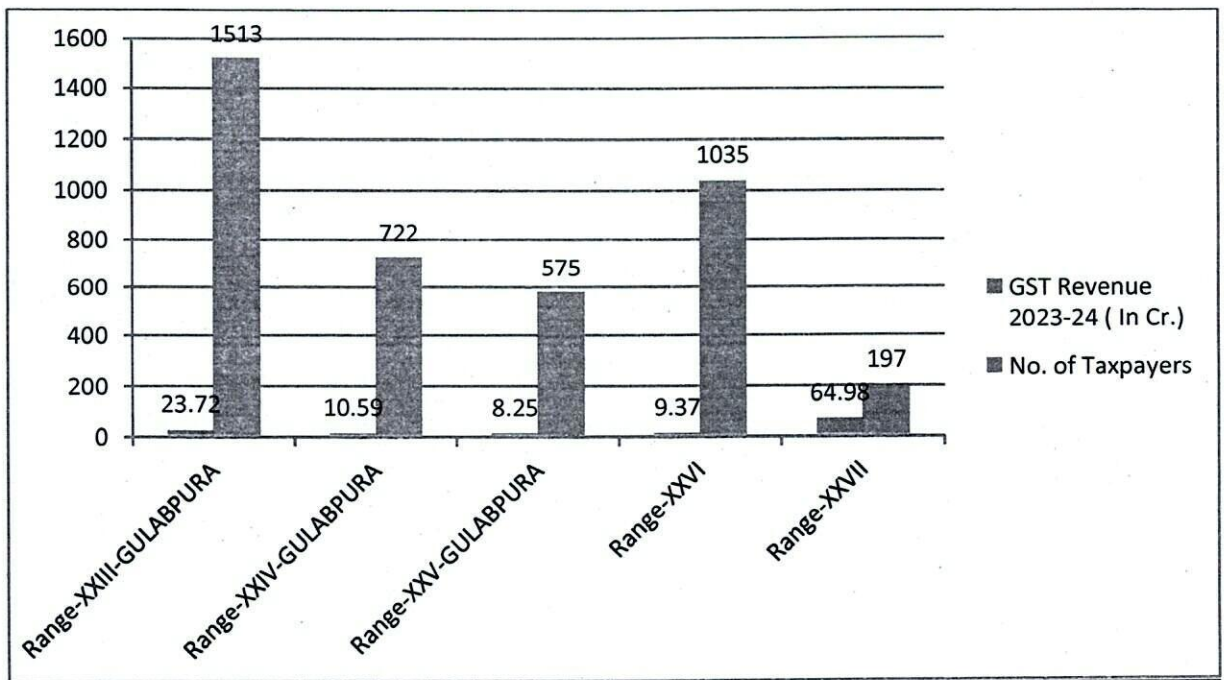
CGST Division-D, Kankroli :-



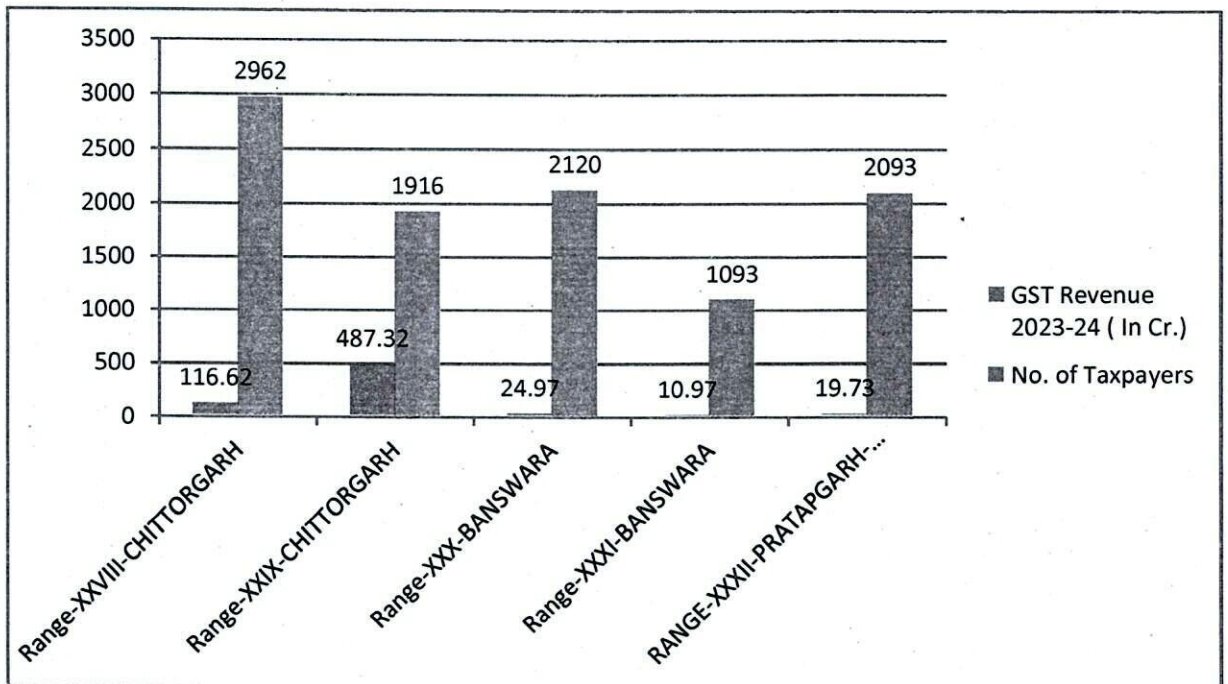
CGST Division-E, Bhilwara :-



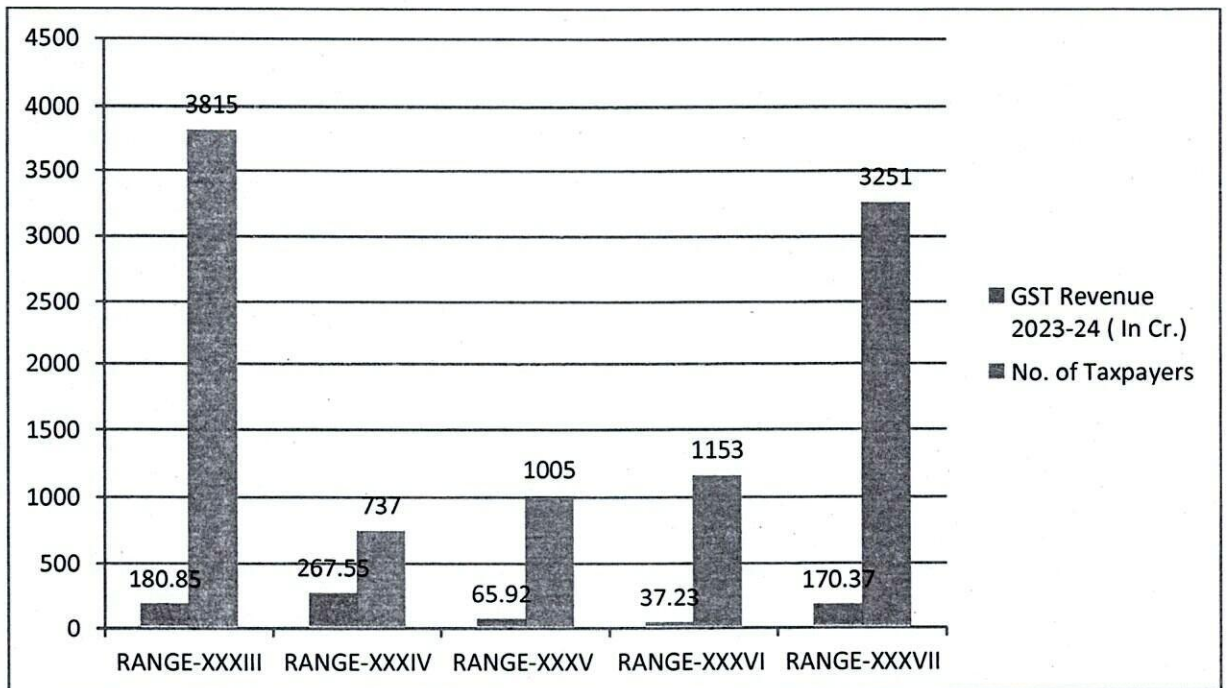
CGST Division-F, Bhilwara :-



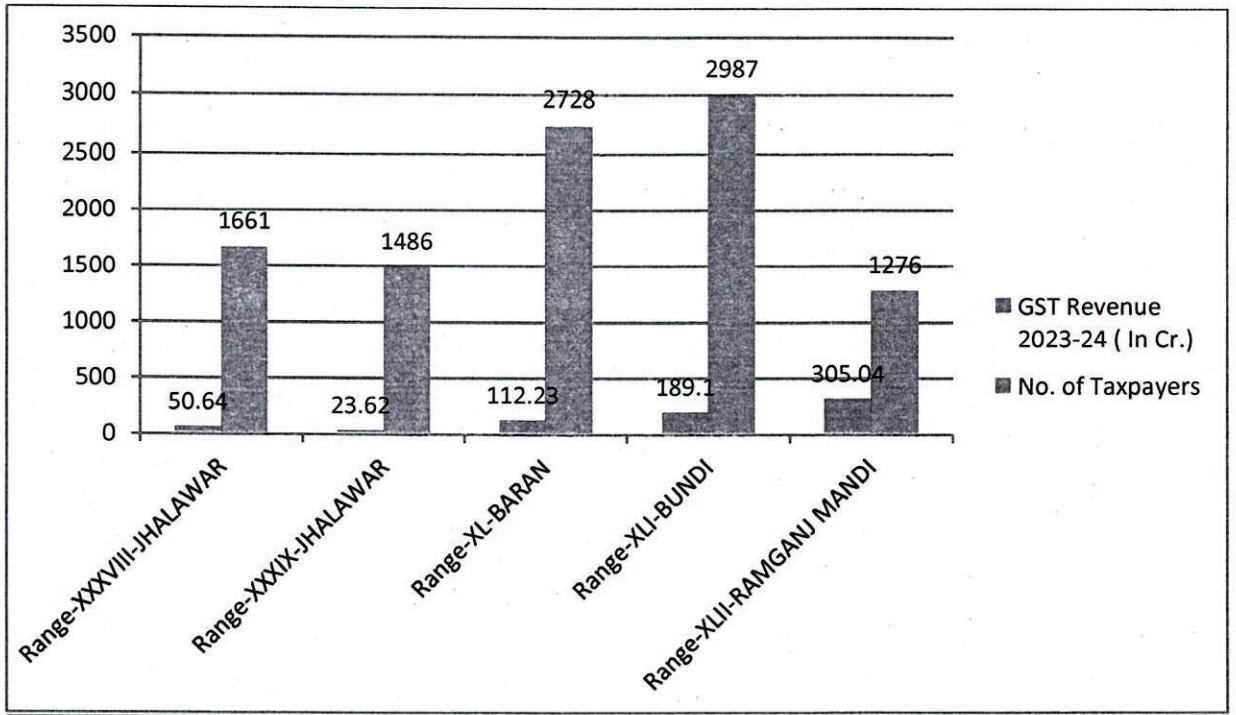
CGST Division-G, Chittorgarh :-



CGST Division-H, Kota :-



CGST Division-I, Kota :-



S. No.	Division	Range	Revenue 2023-24 (In Cr.)	No. of Taxpayers
1	Division- A, UDAIPUR	Range-I	226.26	3706
2		Range-II	7.23	423
3		Range-III	1403.42	2399
4		Range-IV	62.63	1148
5		Range-V	74.34	787
6	Division-B, UDAIPUR	Range-VI	54.40	335
7		Range-VII	54.54	757
8		Range-VIII	97.71	2657
9		Range-IX	26.10	444
10	Division-C, UDAIPUR	Range-X	5.96	1403
11		Range-XI	4.03	503
12		Range-XII	8.66	488
13		Range-XIII-DUNGARPUR	12.69	1144
14	Division-D, KANKROLI	Range-XIV	58.56	584
15		Range-XV	6.30	645
16		Range-XVI	248.22	2774
17		Range-XVII	22.25	916
18	Division-E, BHILWARA	Range-XVIII	37.05	2526
19		Range-XIX	15.96	1289
20		Range-XX	22.42	1517
21		Range-XXI	38.67	1729
22		Range-XXII	4.22	904
23	Division-F, BHILWARA	Range-XXIII-GULABPURA	23.72	1513
24		Range-XXIV-GULABPURA	10.59	722
25		Range-XXV-GULABPURA	8.25	575
26		Range-XXVI	9.37	1035
27		Range-XXVII	64.98	197
28	Division -G, CHITTORGARH	Range-XXVIII-CHITTORGARH	116.62	2962
29		Range-XXIX-CHITTORGARH	487.32	1916
30		Range-XXX-BANSWARA	24.97	2120
31		Range-XXXI-BANSWARA	10.97	1093
32		RANGE-XXXII-PRATAPGARH-RAWATBHATA	19.73	2093
33	GST DIVISION-H KOTA	RANGE-XXXIII	180.85	3815
34		RANGE-XXXIV	267.55	737
35		RANGE-XXXV	65.92	1005
36		RANGE-XXXVI	37.23	1153
37		RANGE-XXXVII	170.37	3251
38	GST DIVISION-I KOTA	Range-XXXVIII-JHALAWAR	50.64	1661
39		Range-XXXIX-JHALAWAR	23.62	1486
40		Range-XL-BARAN	112.23	2728
41		Range-XLI-BUNDI	189.10	2987
42		Range-XLII-RAMGANJ MANDI	305.04	1276
		Total	4670.68	63403

- 4.5** That there is significant increase in number of Tax payers as well as Revenue receipts of taxpayers of Zone as appearing from above Tables. Besides above the number of Division / Circle and Range / Ward offices in State GST are higher than CGST as detailed below:

Rajasthan (CGST Vs SGST)

Formation	No. of Commissionerate / Zone	No of Division / Circle	No. of ranges/ wards
CGST, JZ	4	36 Division	170 Range
SGST	16	135 Circle	320 wards

- 4.6** It is submitted that while introducing the GST, for better understanding and proper accounting, numbers of taxes were subsumed under GST. These taxes are levied upon goods and services at every stage of the supply chain. The GST is classified into CGST (Central Goods and Services tax), SGST (State Goods and Services tax) and IGST (Integrated Goods and Services tax). The classified business category is required to get a unique GSTIN which combines several alpha numeric; the first two denotes state code. The GST state code list is a numerical code that represents each state and union territory in India, which is used by taxpayers while registering for GST and entering invoice details in GST returns. GST state code and GST jurisdiction are important data points for businesses to ensure a hassle-free processing of GST returns, applications, and assessments, and to avail facilities under the law. The government has classified jurisdictions based on geographical region, PIN codes of distinct locations, and distinct districts to make GST registrations easier for businesses and professionals.
- 4.7** While introducing GST, jurisdiction of taxpayers was decided on the basis of various factors like state congruity, base of taxpayers, Revenue and existing infrastructure. That while creation of GST Commissionerates various factors like state congruity, a base of 10,000 to 15,000 Tax payers, Revenue of Rs.3,500 crores and existing infrastructure were considered, however there is significant growth in number of taxpayers and revenue in all the Commissionerates.
- 4.8** The significant change in 2 basic factors i.e. number of taxpayers and revenue realization adopted for creation of Commissionerates has been observed since 2017, therefore, where the Ranges are overburdened, besides reorganization, additional staff may also appointed considering the requirement, workload and increasing the number of ranges or division is due course.
- 4.9** Out of the all the range offices in a Commissionerate, there may be some Range offices having heavy workload due to large number of taxpayers, major taxpayers, other reasons.
- 4.10** Before re-organizing the taxpayer at range level the taxpayers at Divisions level also needs to be considered, since number of taxpayer at Divisions levels are varying to great extent.

4.11 There appears wide variation in number of taxpayers registered with range offices as well as revenue. Thus ranges within a Division may be re-organized so as to ensure equal distribution of taxpayers. However, specific territorial jurisdiction of each Range should be defined. Name wise allocation of taxpayers seems not appropriate as in the process no jurisdictional area can be existed / defined. It is possible that a taxpayer on basis of legal name may be mapped in such range which may located at far distance.

4.12 The list of all Tehsils as per existing 50 districts of Rajasthan is available online at <https://landrevenue.rajasthan.gov.in/content/dam/landrevenue/boardofrevenue/pdf/files/newpdf/Tehsiluptehsil08022024.pdf>

With the creation of new Districts and Tehsils in the State of Rajasthan, there appear some anomalies in existing territory based jurisdiction as narrated in Para 3(1)(x) above. Similar situation may exist in other Commissionerates of Zone and thus while reorganization of formations, the territorial jurisdiction of Divisions and Ranges needs to be redefined as per newly created Districts and Tehsils.

4.13 Further, after creation of new districts, there are several districts where neither Division nor Range Office exists viz. Deeg, Neem Ka Thana, Kekri, Tonk, Dudu, Phalodi, Didwana, Sanchore, Anupgarh, Salumber, and Shahpura. Thus, it is suggested that district headquarter where no Range Office exists either new Range Office should be created or existing Range Office of their jurisdiction needs to be shifted for better facility to the taxpayer and ease of doing business.

4.14 A onetime exercise is urgently needed so as to correctly map the taxpayers to the correct jurisdiction as per the principal place of business declared by the taxpayers. Each Range should be asked to carry out this exercise immediately. CPC Cell should also be instructed to examine carefully the address and PINCODE declared by the taxpayer at the time of new registration so that correct mapping of the taxpayer is done at the first instance.

4.15 Suggestion given by Udaipur Commissionerate regarding distribution of existing taxpayers of a city in equal manner based on turnover needs to be examined at Zonal level, as it abolishes the established principle of territorial jurisdiction. Besides the work related to allotted taxpayer, for disposal of any other work and accountability of unregistered entities, this proposal may be got examined at Zonal Level or it may be implemented in selected city and reviewing the feedback, may be considered for implementation.

(ii) Work allocation between Division/Ranges on functional basis.

- 4.15** To reduce to work load of Range Officers like creation of special cell at Commissionerate Hqrs level for recovery of Arrears for cases involving amount Rs.5 lacs or more, this may reduce the burden of the Range Officers.
- 4.16** The major work of range office may be categorized as (i) Scrutiny of returns (ii) Monitoring of Non-filers (iii) issue of SCNs (iv) Adjudication (v) Audit (vi) Refund (vii) Tax Arrears Recovery (viii) Physical Verification of new Registration, Cancellation by Tax payer/ suo-moto cancellation (ix) Core amendments in registration (x) DRC-03 Verification. Besides above the Range officer has to perform other tasks like preparation of Comments on Appellate / legal matters/ Application for Advance Ruling, Statistical / ad-hoc reports, References from DGGI / Other GST authorities, Action on DGARM Reports, RTI replies / CPGRAMS / Liaison with taxpayers etc.
- 4.17** Out of the above, the below mentioned work may be centralized at division level:
- ❖ Physical Verification of new registration applications
 - ❖ Recovery of Arrears – Work related to Tax recovery cell may be assigned at Divisional level for better monitoring and record keeping.
 - ❖ Audit – Work related to Audit branch may also be assigned to Divisional officers as all the correspondence in this section is with CAG office and RO's should not deal with outside agency directly. Replies to Audit Paras, SOF's etc. are all time bound matters and a proper reply within prescribed time limit can be better ensured from Divisional level.
 - ❖ Legal Matters like preparation of Comments on Appellate / Court matters / Application for Advance Ruling.
- 4.18** That the Board in the meeting held on 09.04.2024 already recommended that few CGST Zones having jurisdiction over metros/cities shall be identified by Member (GST) for conducting pilot for functional reorganization of the Ranges in at least one city based Division in each selected Zone on the lines broadly indicated at Para 2(i) of the minutes. This would be in order to evaluate the effectiveness and /or shortcomings arising from such functional re-organization (and finding solutions thereto). A decision of pan India implementation on functional lines would be taken thereafter upon reviewing these pilot projects on working of functional basis. No city of this Zone has been selected for study of working on functional basis, it is therefore, suggested that all the multi-functions ranges of all Commissionerates may continue working as per existing practice. However, one or two CGST Division at Jaipur, having Jurisdiction of Jaipur City only, where all taxpayers are in close proximity, may be selected for study and implementation of referred project.
- 4.19** It is submitted that physical interface with the taxpayer is not required except investigation, audit and physical verification related issues. Thus, in line with passport office , Income tax and Customs with certain

modalities and by maintaining the concept of territorial jurisdiction of Range officer, deployment of ROs in Division office (except remote / distanced Ranges situated away from Division Office) may be considered as proposed in the Board's Minutes dated 09.04.2024. All the RO may be deployed in Division by granting the access over the record, returns and information of taxpayer under particular Division. In this manner all the Superintendent of particular division may be assigned Role of RO and made jurisdictional RO to avoid legal complicity.

In this regard work relating to DGARM, Scrutiny of Return, and Recovery of Arrears may be transmitted by the System (GSTN) to Divisional office (not to specific RO) by whom such work may be distributed evenly amongst available officers for disposal. Presently such work is directly transmitted by the System to Jurisdictional RO.

Further it is submitted that as a result of DGARM Reports or Scrutiny of Return if any violation of GST provisions or matter related to short payment is observed then the question of jurisdiction would be applicable in certain situations like issuance of ASMT 10, SCN (DRC 01), Personal Hearing and Adjudication etc., for which suitable system needs to be developed.

However, supply of goods or service and levy of GST is a continuous process and thus, Role of Range Officer should be defined and developed specifically considering accountability / responsibility.

(iii) Identification of places where multi-function ranges should continue as per existing practice.

4.21 In this regard, it is suggested that Ranges of Divisions under all the Commissionerate of Zone, which are located at different places or having jurisdiction outside from divisional headquarter may be allowed to continue as per existing practice as multi-function ranges. *Specify*

5. It is also suggested that if deemed fit for betterment suggestions or input in the matter may be obtained from concerned Trade /Tax associations as well as staff associations.



कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur

OFFICE ORDER No. 09/2024

Sub: Work allocation in GST field formation on functional basis - reg.

With reference to the decision taken in MANTHAN held on 27.05.2024, it has been decided to form a Committee to suggest re-organisation of Ranges.

2. The Committee shall consist of the following:

- (i) Sh. Sumit Kumar Yadav, Commissioner, CGST, Alwar - **Head**
- (ii) Sh. Mahipal Singh, Addl. Commissioner, CGST Jodhpur - **Member**
- (iii) Sh. Basant Garhwal, Addl. Commissioner, CGST Alwar - **Member**
- (iv) Sh. Rishi Yadav, Addl. Commissioner, CGST Jaipur - **Member**
- (v) Sh. Jasveer Khichar, Addl. Commissioner, CGST Udaipur - **Member**

The Committee may co-opt other Divisional Deputy/Assistant Commissioner and Range Officer, as deemed fit.

3. The Committee should provide recommendations on:

- (i) Re-organization of ranges on the basis of equitable division of taxpayers.
- (ii) Work allocation between Division/Ranges on functional basis.
- (iii) Identification of places where multi-function ranges should continue as per existing practice.

4. The Committee shall furnish its report to CCO by 10.06.2024.

This issues with the approval of Chief Commissioner.

Signed by

Babneet Tuli (Babneet Tuli)
Additional Commissioner
Date: 30-05-2024 14:53:36

Copy to the following officer(s) for information and necessary action-

1. The Pr. Commissioner/ Commissioner, CGST Commissionerate, Alwar/ Jaipur/ Jodhpur/ Udaipur.
2. Personal Copy to the Officers.
3. The Webmaster, CGST & CX (Jaipur Zone), Jaipur for uploading the said order on Department's Website.