

Office of the
Commissioner of State Tax,
Maharashtra.
8th Floor, New Building,
GST Bhavan, Mazgaon, Mumbai – 10.

- Ref: 1) Office order No. CST/2016/ Spl. CST- JC Control/B-800, dated 22/08/2016.
  - 2) Office order No. CST/2016/ Spl. CST- JC Control/B-11, dated 05/04/2017.
  - 3) Office order No. Spl. CST/2015/EST-3/Reorg. Desk/B-82, Mumbai dated 02/02/2018
  - 4) CST Instructions No. DC (SO)/CST Instructions/848/B-224, Mumbai, Dt-22/02/2018
  - 5) Office order No. Spl. CST/2015/EST-3/Reorg. Desk/82, Mumbai dated 16/03/2018.
  - 6) Office order No. CST/2020/ Spl. CST- JC Control/ Reorg. Desk/82, Mumbai dated 30/09/2020
  - 7) Office order No. Spl. CST/EST-3/Reorg. Desk/Excess Manpower-CST office/B-631, Mumbai dated 19/10/2020
  - 8) Office order No. CST/2019/ Spl. CST- JC Control/ Reorg. Desk/82, Mumbai dated 30/07/2021

## Office Order

No.: CST/MS/Office Order/2021-22/B- 4 Mumbai, Date 13/1/2022

Whereas, as per Government Resolution referred at SR. No. 01, the authority to allocate, reallocate the assignments / works to officers and / or internal allocation of officer to offices or location is conferred the upon Commissioner of State Tax.

Whereas, under the authority conferred upon Commissioner of State Tax, the work allocation of the Additional Commissioner of State Tax was done vide office order referred at Sr. No 02 to 05 above.

Whereas, in view of administrative convenience, it is expedient to further reallocate or as the case may be re-rearrange the subjects to be handled by the desks of Additional Commissioners of State Tax.

Therefore, I, Rajeev Kumar Mital, Commissioner of State Tax, Maharashtra in exercise of power conferred to me hereby re-allocate the work to the concerned Additional Commissioner of State Tax as mentioned against the desk of officers in column 3 of the annexure to this order.

This order shall be implemented immediately.

(Rajeev Kumar Mital) Commissioner of State Tax Maharashtra State.

## Copy to,

- 1. Special Commissioner of State Tax, Mazgaon, Mumbai.
- 2. Chief Vigilance Officer, Mazgaon, Mumbai.
- 3. All Addl. Commissioner of State Tax.
- 4. Dy. Commissioner of State Tax (OSD-Policy), Mazgaon, Mumbai.
- 5. Dy. Commissioner of State Tax (Staff Officer), Mazgaon, Mumbai.
- 6. Office copy.

## :Annexure:

Sr.	Desk	Functions
No.		
1	Additional Commissioner of State Tax (VAT_01)	<ol> <li>Overall supervision of Head Quarter 01, 02, 05 and Legal Branch of the Department.</li> <li>To assist the Commissioner in various policy decisions.</li> <li>Member of State level screening Committee for Antiprofiteering under GST Act.</li> </ol>
2	Additional Commissioner of State Tax (VAT_02)	A. Head Quarter Functions: GST:  1. GST Registration of taxpayers including a) Supervision and co-ordination of the statutory actions of cancellation of GST registration in suspicious taxpayers cases. b) Supervisions and co-ordination of functions related to field visits by proper officers. c) Overall supervision and co-ordination of Inspection and inquiries under GST with respect to registration function / suspected NGTP. d) Overall coordination with CBIC authorities in respect of cancellation of GST registration, etc. 2. Overall in charge of functions namely Refund under GST. a) Overall supervision and co-ordination of refund of IGST paid on export (to be granted by Customs Authority), verification of suspected refund fraud cases, etc. b) Overall coordination with Customs and CBIC authorities in State with respect of refund functions of GST. 3. All KPIs related work of assigned GST functions. Old Tax Laws: 1. Overall supervision of Internal Audit function all over the State including Internal Audit Magazine, STRA Audit Objections and PAC Meetings. 2. Overall supervisions and co-ordination of new registration under MVAT Act. 3. Central Repository (Declarations under CST Act), etc.

Sr.	Desk	Functions
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		<ol> <li>B. CAG related work:         <ol> <li>Replies to General Audit objections of AG related to assigned functions.</li> <li>Monitoring and supervision of case specific replies pertaining to assigned functions.</li> </ol> </li> <li>C. Field Office Functions:         <ol> <li>Overall in charge of Zone-02 having jurisdiction over: Joint Commissioner Nodal-05, 06, 07, 08 and 11 of Mumbai. Joint Commissioner Large Tax Payers Unit-02, Mumbai. Joint Commissioner of State Tax (BST Act). Joint Commissioner of State Tax (Appeal) 04 and 05, Mumbai.</li> <li>Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.</li> </ol> </li> </ol>
		3. Supervisor of IRC commissioner designated for Zone.
3	Additional Commissioner of State Tax (VAT_03)	A. Head Quarter Functions: GST:  1. Overall supervisions and co-ordination of return follow up under GST Act including Annual Return and Reconciliation Statement under GST (Form GSTR-09 & 9C) including  a) Overall supervision and co-ordination of demand & recovery of interest on account of delayed filing of GST returns.  2. Overall supervision and co-ordination of recovery functions under GST including  a) Overall co-ordination with CBIC, customs and other States with respect to recovery function of GST.  b) Overall co-ordination with respect to the cases under IBC / NCLT / SARFAESI Act.  3. Supervision and coordination of work related to verification of transitional credit and recovery thereof if any.  4. All KPIs related work of assigned GST functions. Old Tax Laws:  1. Overall supervisions of suppliers Cell.

Sr.	Desk	Functions
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		<ol> <li>Overall supervisions and co-ordination of return follow up under MVAT Act including VAT Audit report (Form 704).</li> <li>Overall supervision and co-ordination of pending recovery under earlier tax laws including old BST Act.</li> <li>B. CAG related work:         <ol> <li>Replies to General Audit objections of AG with respect to assigned functions.</li> <li>Monitoring and supervision of case specific replies pertaining to assigned functions.</li> <li>Field Office Functions:</li></ol></li></ol>
4	Additional Commissioner of State Tax (Profession Tax & Allied Act)	A. Head Quarter Functions: GST:  1. Overall supervision and co-ordination of the statutory actions of Return Scrutiny under GST and actions subsequent thereto.  2. Overall supervision and co-ordination of work related to GST Appeals.  3. All KPIs related work of assigned GST functions.  Old Tax Laws:  1. Overall supervisions and co-ordination of earlier Acts excluding Profession Tax Act.  2. Supervision and coordination of Appeals related earlier Acts including VAT except Profession Tax Act.  3. Overall administration and control of Chit Fund Act  B. CAG related work:  1. Replies to General Audit objections of AG with respect to assigned functions.  2. Monitoring and supervision of case specific replies pertaining to assigned functions.

Sr.	Desk	Functions
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		C. Field Office Functions:  1. Overall in charge of Zone-03 having jurisdiction over:  Joint Commissioner Nodal-09, 10, 12 and 13 of Mumbai.  Joint Commissioner Large Tax Payers Unit-01 and 03, Mumbai.  Joint Commissioner of State Tax (Appeal) 06, 07 and 08,  Mumbai.  2. Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.
	Additional Commissioner of State Tax (Thane Zone)	A. Head Quarter Functions: GST:  1. Overall supervision and co-ordination of the statutory actions of GST Audit and subsequent DRC actions.  2. DRC, Inspection and inquiries under GST pertaining to beneficiaries of non-existent entities and any other stand-alone parameters which are not part of scrutiny.  3. All KPIs related work of assigned GST functions. Old Tax Laws: Overall supervision and co-ordination of Profession Tax function of the State.  B. CAG related work:  1. Replies to General Audit objections of AG with respect to assigned functions.  2. Monitoring and supervision of case specific replies pertaining to assigned functions.  C. Field Office Functions:  1. Overall in charge of Thane having jurisdiction over: Joint Commissioner (VAT-Adm), Thane City, Joint Commissioner of State Tax (VAT-Adm) Thane Rural, Joint Commissioner of State Tax (Appeal) Thane City, Joint Commissioner of State Tax (Appeal) Thane Rural, Joint Commissioner of State Tax (Appeal) Raigad, Joint Commissioner Profession Tax, Mumbai and Joint Commissioner Profession Tax, Mumbai and Joint Commissioner Profession Tax, Mumbai and Joint Commissioner Profession Tax, Thane Zone.  2. Vetting / approval of case specific replies to AG paras

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		pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.
6	Additional Commissioner of State Tax (Pune Zone)	A. Head Quarter Functions:  1. Overall co-ordination with CBIC authorities on the issues where decision by consensus of State & Centre is required.  2. Overall co-ordination of the work related to the meeting of Joint Working group of State & CBIC.  3. Supervision of the work of reallocation of taxpayers based on turnover, tax payment or refund in previous fiscal year or in previous quarter of current year.  4. Other work allotted by Commissioner from time to time.  5. All KPIs related work of assigned GST functions.  B. Field Office Functions:  1. Overall in charge of Pune having jurisdiction over:  Joint Commissioner (Nodal) 1, 2, 3 & 4 Pune,  Joint Commissioner of State Tax (LTU) 1 & 2, Pune,  Joint Commissioner of State Tax (Appeal) 1 & 2, Pune.  2. Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.
7	Additional Commissioner of State Tax (Nashik Zone)	Field Office Functions:  1. Overall in charge of Nashik Zone having jurisdiction over: Joint Commissioner (VAT-Adm) Nashik, Joint Commissioner (VAT-Adm) Aurangabad, Joint Commissioner (VAT-Adm) Jalgaon, Joint Commissioner of State Tax (Appeal) Nashik, Aurangabad & Jalgaon and Joint Commissioner (Profession Tax), Nashik Zone.  2. Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.
8	Additional Commissioner of State Tax (Nagpur Zone)	Field Office Functions:  1. Overall in charge of Nagpur Zone having jurisdiction over:  Joint Commissioner (VAT-Adm) Nagpur,  Joint Commissioner (VAT-Adm) Amravati,

Sr.	Desk	Functions
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The same residence of		Joint Commissioner (VAT-Adm) Nanded, Joint Commissioner of State Tax (Appeal) Nagpur & Amravati & Joint Commissioner (Profession Tax), Nagpur Zone.  2. Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.
9	Additional Commissioner of State Tax (Kolhapur Zone)	Field Office Functions:  1. Overall in charge of Kolhapur Zone having jurisdiction over: Joint Commissioner (VAT-Adm) Kolhapur, Joint Commissioner (VAT-Adm) Solapur, Joint Commissioner of State Tax (Appeal) Kolhapur & Solapur & Joint Commissioner (Profession Tax), Kolhapur Zone.  2. Vetting / approval of case specific replies to AG paras pertaining to jurisdictional taxpayers.  3. Supervisor of IRC commissioner designated for Zone.

Note: The work of further consolidation of function wise consolidated KPIs received from functional Additional Commissioner and submission it to Government shall be the responsibility of Joint Commissioner (HQ)-07, Mumbai.