

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 26th November, 2024

S.O. 5063(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024, namely:-

(i) in clause (iii), in the Table of the said notification: —

- a. against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;
- b. against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

“(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:—

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	Vijayawada	1. Krishna, 2. NTR, 3. Guntur, 4. Palnadu, 5. Bapatla, 6. Prakasam, 7. Sri Potti Sriramulu Nellore, 8. Kurnool, 9. Nandyal, 10. Ananthapuramu, 11. Sri Sathya Sai, 12. YSR Kadapa, 13. Annamayya, 14. Tirupati, and 15. Chittoor	Vishakhapatnam	1. Srikakulam, 2. Vizianagaram, 3. Parvatipuram Manyam, 4. Alluri Sitharama Raju, 5. Visakhapatnam, 6. Anakapalli, 7. Kakinada, 8. Dr. B. R. Ambedkar Konaseema, 9. East Godavari, 10. West Godavari, and 11. Eluru
2	Bihar	Patna	All districts in the State of Bihar	-	-
3	Chhattisgarh	Raipur	All districts in the State of Chhattisgarh	-	-
4	Delhi	Delhi	All districts in the Union Territory of NCT of Delhi	-	-
5 and 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad, 2. Gandhinagar, 3. Banaskantha, 4. Mehsana 5. Arvalli, 6. Patan,	-	-

			7. Dahod, 8. Panchmahal, 9. Mahisagar, 10. Vadodara, 11. Chhotaudepur, and 12. Sabarkantha		
		Surat	1. Anand, 2. Kheda, 3. Tapi-Vyara, 4. Narmada, 5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad
7	Haryana	Gurugram	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahjjar, 5. Mahendragarh, 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat	Hissar	1. Hisar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	All districts in the State of Himachal Pradesh	-	-
9 and 10	Jammu and Kashmir; and Ladakh	Jammu	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar	Srinagar	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh
11	Jharkhand	Ranchi	All districts in the State of Jharkhand	-	-
12	Karnataka	Bengaluru	All districts in the State of Karnataka	-	-
13	Kerala and	Ernakulam	1. Ernakulam (including	Thiruvananthapuram	1. Thiruvananthapuram,

and 14	Lakshadweep		Aluva), 2. Idukki, 3. Thrissur, 4. Palakkad, 5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territory of Lakshadweep		2. Kollam, 3. Alappuzha, 4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	All districts in the State of Madhya Pradesh	-	-
16 and 17	Maharashtra and Goa	Mumbai	1. Mumbai City and 2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana	Chhatrapati Sambhajinagar	1. Chhatrapati Sambhajinagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar
18	Odisha	Cuttack	All districts in the State of Odisha	-	-
19 and 20	Punjab and Chandigarh	Chandigarh	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur, 6. Barnala, 7. Bathinda, 8. Fazilka, 9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chandigarh	Jalandhar	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahar, 4. Kapurthala, 5. Amritsar, 6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga, 11. Ferozepur. and 12. Faridkot

21	Rajasthan	Jaipur	1. Alwar, 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur, 10. Karuali, 11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal-Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli-Behrod, 25. Neem Ka Thana, and 26. Dudu	-	-
		Jodhpur	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur, 9. Rajsamand, 10. Pratapgarh, 11. Barmer, 12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi, 17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Santhor, and	-	-

			24.Deedwana-Kuchaman		
22 and 23	Tamil Nadu and Puducherry	Chennai	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram, 5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai	Puducherry (Circuit)	All districts in the Union Territory of Puducherry
		Madurai	1. Thiruvavur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur, 7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari	Coimbatore	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri
24	Telangana	Hyderabad	All districts in the State of Telangana	-	-
25	Uttar Pradesh	Lucknow	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar, 8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit 13. Ayodhya, 14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti	-	-

		Prayagraj	1. Prayagraj, 2. Pratapgarh, 3. Fatehpur, 4. Kaushambi, 5. Amethi, 6. Sultanpur, 7. Banda, 8. Chitrakoot, 9. Hamirpur 10. Mahoba, and 11. Ambedkar Nagar	Varanasi	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajganj, and 17. Kushinagar
		Ghaziabad	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 8. Shamli, 9. Muzaffarnagar, 10. Moradabad, 11. Amroha, 12. Sambhal, 13. Rampur, and 14. Bijnor	Agra	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah, 9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur, 14. Jalaun, and 15. Etawah
26	Uttarakhand	Dehradun	All districts in the State of Uttarakhand	-	-
27 to 29	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands	-	-
30 to 36	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya	Aizawal (Circuit) Kohima (Circuit) Agartala (Circuit)	All districts in the state of Mizoram All districts in the state of Nagaland All districts in the state of Tripura

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VIKASH KUMAR, Dy. Secy.

Note:- The principal Notification was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024.