

Brief on GST Audit Commissionerate, Jammu & Kashmir

Tax audit aims at detecting non-compliance of tax laws and promoting voluntary compliance by examining whether the tax payers have correctly assessed and reported their tax liability and fulfilled their other legal obligations. Audit guides and educates the tax payers on the application of tax laws and improvement in record keeping to improve overall compliance level.

Recent changes in the structure of the Audit formations:-

- ◉ Before Oct-2014, Central Excise Audit worked as a section under the jurisdictional Central Excise Commissionerate and it was responsible for periodical audit of records of the registered assesses falling under that Commissionerate. The audit was carried out by nominated Groups/Parties headed by Superintendents, as per the units allotted by the planning cell of the audit section. The audit scheme followed was popularly called EA 2000.
- ◉ During re-organization of CBEC in Oct-14, separate Audit Commissionerates were created in each zone for a better focus on Audit based compliance by the trade. In Chandigarh Zone, a Central Excise and Service Tax Audit Commissionerate was created with jurisdiction over the states of Punjab, Himachal Pradesh, Jammu & Kashmir and Union Territory of Chandigarh. It had 05 Audit Circles, namely, Chandigarh I, Chandigarh II, Ludhiana, Jalandhar and Jammu & Kashmir, each headed by the Assistant/Deputy Commissioner.

Now, with the onset of GST w.e.f. 01.07.2017, the jurisdictions of Audit Commissionerates have again been redefined along the lines of state boundaries. A new GST Audit Commissionerate at Jammu has been created for the whole state of Jammu & Kashmir and it has geographical jurisdiction encompassing the GST Commissionerate, Jammu & Kashmir, Jammu. It comprises of 04 Audit Circles as per the jurisdiction indicated in the table below.

Jurisdiction of GST Audit Commissionerate, Jammu

Sr. No.	GST Audit Circle and Office Address	CGST Divisions Covered	Revenue Districts covered
1	Jammu-I, OB-32, Rail Head Complex, Jammu.	i. Jammu-I	➤ Whole of Jammu District on the south-east side of River Tawi also including SIDCO Industrial Complex Bari Brahmana
2	Jammu-II, OB-32, Rail Head Complex, Jammu.	i. Jammu-II.	<ul style="list-style-type: none"> ➤ Whole of Jammu District falling on north-west of River Tawi, ➤ Distt. Rajouri, ➤ Distt. Poonch. ➤ Distt. Udhampur ➤ Distt. Reasi ➤ Distt. Doda ➤ Distt. Ramban ➤ Distt. Kishtwar
3	Samba, OB-32, Rail Head Complex, Jammu.	i. Samba.	<ul style="list-style-type: none"> ➤ Distt. Samba excluding SIDCO Industrial Area Bari Brahmana, ➤ Distt. Kathua
4	Srinagar, OB-32, Rail Head Complex, Jammu.	i. Srinagar	<ul style="list-style-type: none"> ➤ Whole of Kashmir Province of J&K ➤ Distt. Leh and Ladakh of Kargil region

Deployment of manpower:-

Sanctioned and working strength of manpower deployed in Central GST Audit Commissionerate, Jammu & Kashmir and Audit Circles is as per the table below:-

Designation	Sanctioned strength of the Commissionerate	Total Working Strength	Jammu. Hqrs.	Jammu-I	Jammu-II	Samba	Srinagar
Commissioner	01	(Additional charge with Commissioner, Audit Commissionerte, Ludhiana)					
Additional/Joint Commissioner	02	(Additional charge with Joint Commissioner, Audit Commissionerte, Ludhiana)					
Deputy/Assistant Commissioner	07	02		01 (alongwith charge of Hqrs. and Audit Circle, Srinagar)	01 (alongwith charge of Hqrs. and Audit Circle, Samba)		

Designation	Sanctioned strength of the Commissionerate	Total Working Strength	Jammu. Hqrs.	Jammu-I	Jammu-II	Samba	Srinagar
Administrative Officer	01	00	00				
Superintendent	10	09	02	02	01	02	02
Inspector	10	07	01	02	02	01	01
Steno-I	01	00					
Executive Assistant	08	01	01				
Steno-II	01	00					
Tax Assistant	12	03	03				
Driver Grade-III	01	00	00				
Head Havalдар	04	02	02				
Havalдар	06	02	02				

The details of the Officers posted at Audit Headquarters and Audit Circles:-

● **Headquarters GST Audit, Jammu.**

Sr.No.	Name of the Officer (S/Sh.Smt.)	Designation	Charge Allocated
1	Naveen Jain	Commissioner (as additional charge)	
2	Aman Garg	Joint Commissioner (as additional charge)	
3	LB D'Costa	Assistant Commissioner	P&V, Technical and Systems
4	S.S. Yadav	Assistant Commissioner	Planning & coordination, Risk Management & Quality Assurance, Legal
5	Virender Singh	Superintendent	HQRS and Parliament Questions
6	Anil Kumar	Superintendent	Vigilance
7	Sanjeev K. Kamboj	Superintendent	Risk Management and Quality Assurance

Sr.No.	Name of the Officer (S/Sh.Smt.)	Designation	Charge Allocated
8	Vinod Joshi	Superintendent	Tech, Systems, Work relating to Rashtra Bhasha
9	Rajinder Kumar	Superintendent	Admn/AO, Technical
10	Parvinderjit Singh	Superintendent	Legal & RTI
11	Harminder Singh	Superintendent	Planning and co-ordination
12	Arminder Singh Saini	Superintendent	Uploading of Audit Paras of the Commissionerate on ACES utility
10	Ajit Pal Singh	Inspector	Technical, Legal and RTI
11	Ishan	Inspector	HQRS, Parliament Questions
12	Ishan Bhardwaj	Inspector	Vigilance
13	Maninder Kumar	Inspector	Risk Management and Quality Assurance
14	Rajesh Nathoo	Inspector	Planning & Coordination
15	Gurinder Pal Singh	Inspector	Systems, Uploading of Audit Paras of the Commissionerate on ACES utility

GST Audit Circle, Jammu-I

Sr.No.	Name of the Officer (S/Sh.Smt.)	Designation
1	LB D'Costa	Assistant Commissioner
2	Harminder Singh	Superintendent
3	Virender Singh	Superintendent
4	Rajesh Nathoo	Inspector
5	Ishan	Inspector

GST Audit Circle, Jammu-II

Sr.No.	Name of the Officer (S/Sh.Smt.)	Designation
1	S.S. Yadav	Assistant Commissioner
2	Sanjeev K. Kamboj	Superintendent
3	Babita Parmar	Inspector
4	Maninder Kumar	Inspector

GST Audit Circle, Samba

Sr. No.	Name of the Officer (S/Sh.Smt.)	Designation
1	S.S. Yadav	Assistant Commissioner
2	Binod Kumar	Superintendent
3	Anil Kumar	Superintendent
4	Ishan Bhardwaj	Inspector

GST Audit Circle, Srinagar

Sr.No.	Name of the Officer (S/Sh.Smt.)	Designation
1	L B D'Costa	Assistant Commissioner
2	Arminder Singh Saini	Superintendent
3	Parvinderjit Singh	Superintendent
4	Gurinder Pal Singh	Inspector

GST AUDIT COMMISSIONERATE :: JAMMU

COMPARATIVE MONTHWISE AUDIT PERFORMANCE

2016-17

Amt. in lacs

Month	No. of units audited	No. of objections raised	Amt. detected	Spot recovery	Subsequent recovery	Total recovery
MONTH	C.EX.	C.EX.	C.EX.	C.EX.	C.EX.	
April	7	14	35.09	31.9	0	31.9
May	12	25	67.44	7.85	0	7.85
June	10	22	42.07	10.82	0	10.82
July	8	18	58.15	25.32	0	25.32
August	12	21	25.39	5.09	0	5.09
Sep.	6	12	40	51.06	0.1	51.16
Oct	6	10	29.45	1.02	0	1.02
November	12	27	159.94	13.47	8.13	21.6
December	8	20	127.93	41.27	0.11	41.38
Total	81	169	585.46	187.8	8.34	196.14

2017-18

Amt. in lacs

No. of units audited	No. of objections raised	Amt. detected	Spot recovery	Subsequent recovery	Total recovery
C.EX.	C.EX.	C.EX.	C.EX.	C.EX.	
13	29	801.17	24.26	5.13	29.39
11	21	80.15	16.17	82.93	99.1
8	17	35.93	9.97	2.31	12.28
7	20	19.47	28.23	0	28.23
11	30	123.72	74.32	0	74.32
9	9	156.79	127.2	0	127.2
12	12	23	92.1	0	92.1
12	23	39.48	19.94	0	19.94
83	161	1279.71	392.19	90.37	482.56

Circle Wise /Group Wise Performance for November 2017

Audit Circle/ Group	Units falling under the jurisdiction of	No. of units audited	No. of units where audit completed	Paras	Detection in lacs	Recovery in lacs
Jammu-I	Jammu-I	1	1	3	0.00	3.86
Jammu-II	Jammu-II	2	2	7	34.74	49.12
	Samba	2	2	2	0.06	0.28
	Total	4	4	9	34.8	49.4
Samba	Samba	3	3	5	21.82	29.14
Srinagar	Srinagar	0	0	0	0.00	0.00
	Jammu-I	1	0	0	0.00	0.00
	Total	1	0	0	0.00	0.00
76		0	0	0	0	0
77		2	2	5	0.02	9.7
78		1	0	1	0	0
79		0	0	0	0	0
Total		12	12	23	56.64	92.10

Circle Wise /Group Wise Performance for December 2017

Audit Circle/ Group	Units falling under the jurisdiction of	No. of units audited	No. of units where audit completed	Paras	Detection in lacs	Recovery in lacs
Jammu-I	Jammu-I	3	3	5	1.40	2.02
Jammu-II	Jammu-II	3	3	7	4.85	8.09
	Samba	1	1	2	2.26	3.58
	Total	4	4	9	7.11	11.67
Samba	Samba	3	3	7	3.76	5.23
Srinagar	Srinagar	0	0	0	0.00	0.00
	Jammu-I	2	2	2	27.21	1.02
	Total	2	2	2	27.21	1.02
76		0	0	0	0	0
77		0	0	0	0	0
78		0	0	0	0	0
79		0	0	0	0	0
Total		12	12	23	39.48	19.94

INFORMATION REGARDING CENTRAL PUBLIC INFORMATION OFFICER AND FIRST APPELLATE AUTHORITY

Name of the Office	Name/Designation/Address of CPO	Jurisdiction	Name/designation/Address of Appellate Authority	Jurisdiction
Central GST Audit Commissionerate, J&K, Jammu	Shiv Singh Yadav, Assistant Commisisoner, GST Audit Commissionerate, J&K, Jammu, OB-32, Rail Head Complex, Jammu-180012 Phone-0191-2475078	Information pertaining to the Headquarters of GST Audit Commissionerate, J&k, Jammu and GST Audit CircleJammu-II & Samba	Aman Garg, Joint Commissioner, GSTAudit Commissionerate, J&K, Jammu, OB-32, Rail Head Complex, Jammu-180012 Phone-0191-2471698	Area falling under jurisdiction of GST Audit Commissionerate, J&K
Central GST Audit Commissionerate, J&K, Jammu	L B D'Costa, Assistant Commisisoner, GST Audit Commissionerate J&K, Jammu, OB-32, Rail Head Complex, Jammu-180012 Phone-0191-2475078	GST Audit CircleJammu-I & Srinagar	Aman Garg, Joint Commissioner, GSTAudit Commissionerate, J&K, Jammu, OB-32, Rail Head Complex, Jammu-180012 Phone-0191-2471698	Area falling under jurisdiction of GST Audit Commissionerate, J&K