

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Revenue (CT) Department – Creation of one (1) post in the cadre of Additional Commissioner (ST) to act as First Appellate Authority at Visakhapatnam and to notify the Jurisdiction of the three Appellate offices at Tirupathi, Vijayawada and Visakhapatnam – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 180

Dated: 23-03-2026

Read the following:

1. G.O.Ms.No.419, Revenue (CT.I) Department, dt.01-06-2022.
2. G.O.Ms.No.504, Revenue (CT-I) Dept., dt.01-07-2022,
3. From the Chief Commissioner of State Tax, A.P. Ref.no.REV03-16027/25/2023- CSEC-CCT, Dt.14.11.2024 & and Dt.08.12.2025.

ORDER:

Vide reference 1st read above, issued orders for restructuring of the Dept., structurally and functionally to make it more efficient and result oriented and ordered to upgrade the two First Appellate Authorities from the level of Joint Commissioner to the level of Additional Commissioner and that the two Offices in Vijayawada and Tirupati will be continued and a new Appellate Authority will be established in Visakhapatnam in due course.

2. Vide reference 2nd read above, Government in exercise of the powers conferred under Section 3 read with Clause – 8 of Section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) appointed two Additional Commissioners of State Tax as First Appellate Authorities to hear appeals under Section 107 of the Andhra Pradesh Goods and Services Tax Act, 2017 with Headquarters at Tirupati and Vijayawada with the following jurisdictions:

Appellate Authority at Tirupati	Appellate Authority at Vijayawada
Anantapur, Kurnool, Cuddapah, Chittoor, Nellore, Guntur-I and Guntur-II Commercial Taxes Divisions	Vijayawada-1, Vijayawada-2, Vijayawada-3, Eluru, Kakinada, Rajamahendravaram, Visakhapatnam-1, Visakhapatnam-2 and Vizianagaram Commercial Taxes Divisions

3. Vide reference 3rd read above, the CCST has submitted that the cadre strength of Additional Commissioners (ST) as of now is 5 only and three Additional Commissioners (ST) are working as ROs at Vijayawada, Visakhapatnam and Tirupati and two Additional Commissioners (ST) are working as Appellate Authorities at Vijayawada and Tirupati and one more post in the cadre of Addl. Commissioner (ST) is required to be sanctioned for the office of the Appellate Authority at Visakhapatnam, as per G.O.Ms. No. 419, Revenue (CT) Dept., dt.01-06-2022.

4. The Chief Commissioner of State Tax, A.P., has requested the Government, to sanction one (1) Additional Commissioner (ST) post to act as First Appellate Authority at Visakhapatnam and also requested to notify the Jurisdictions of the three Appellate offices at Tirupathi, Vijayawada and Visakhapatnam .

5. Government after careful examination of the matter, hereby create one (1) post in the cadre of Additional Commissioner (ST) to act as First Appellate Authority at Visakhapatnam and to notify the Jurisdictions of the three Appellate offices at Tirupathi, Vijayawada and Visakhapatnam with reference to the earlier orders issued vide G.O.Ms.No.419, Revenue (CT-I) Dept., Dated.01.06.2022 as follows:

Appellate Authority at Tirupati	Appellate Authority at Vijayawada	Appellate Authority at Visakhapatnam
Anantapur, Kurnool, Kadapa, Chittoor, Nellore Commercial Taxes Divisions	Guntur-I, Guntur-II, Vijayawada-1, Vijayawada-2, Vijayawada-3, Eluru Commercial Taxes Divisions	Kakinada, Rajamahendravaram, Visakhapatnam-1, Visakhapatnam-2 and Vizianagaram Commercial Taxes Divisions

6. The Chief Commissioner of State Tax, A.P. Kunchanapalli, shall take necessary further action in the matter.

7. This order issues with the concurrence of Finance, vide their U.O.No.FIN01-HR0PDPP(RRD)/53/2022-HR-II (1689713), Dt.09.06.2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Chief Commissioner of State Tax, A.P., Kunchanapalli, Guntur.

The Prl.Accountant General, A.P. Vijayawada.

The Pay & Accounts Officer, A.P. Mangalagiri.

The Director of Treasuries & Accounts, A.P., Mangalagiri.

Copy to:

The P.S. to Prl.Secretary to Hon'ble C.M, A.P.Secretariat, Velagapudi.

REV03-17038/15/2022-D SEC-CCT GO MS/61/2026/REV01-Revenue

The OSD to Hon ble Minister (CT), A.P.Secretariat, Velagapudi.

The OSD to Chief Secretary to Government, A.P.Secretariat, Velagapudi.

The P.S. to Prl.Secretary to Govt. (CT), A.P.Secretariat, Velagapudi.

The GA (Cabinet) Dept. with reference to the CR No.182/2026), A.P.Secretariat, Velagapudi.

The Finance (HR.II) Dept., A.P.Secretariat, Velagapudi.

Sf/Sc

//FORWARDED:: BY ORDER//

SECTION OFFICER