

GUIDANCE MANUAL



GUIDANCE MANUAL

For

GST SEVA KENDRA

A CBIC Initiative For Serving Taxpayers With A Smile

Jaipur GST Zone

GUIDANCE MANUAL

For

GST SEVA KENDRA

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(This manual is for educational and guidance purposes and do not hold any legal validity)

Message from the Chief Commissioner
Jaipur GST Zone

1st July, 2017 or 'GST Day' marks the beginning of a new chapter of our transformed indirect tax administration. Equally importantly, it marks the beginning of a far stronger partnership between the indirect tax administration of the Centre and the States as well as between these two tax administrations and taxpayers.

It is important that on the GST journey the tax administration proactively assures taxpayers especially small and medium taxpayers that trade facilitation is a cornerstone of the new tax regime. Thus, the Central Board of Indirect Taxes & Customs (CBIC) has established GST Seva Kendras to assist taxpayers in adapting to the new levy. This Guidance Manual is an attempt to standardize quality taxpayer services at the GST Seva Kendras in Jaipur Zone. This Guidance Manual is being brought out in English and Hindi so that it is used widely. Both departmental officers and taxpayers would find this Guidance Manual useful and it would help in making GST a grand success.

1. Role of GST Seva Kendras

- 1.1 GST is a transformative indirect tax reform of a scale never before attempted in the country. Whereas the law and procedures have been carefully framed after wide consultation with taxpayers and other stakeholders, Government deems it important to hand-hold the taxpayers to ensure a smooth transition to the new indirect tax regime.
- 1.2 GST Seva Kendras are facilitation centres that are established on the initiative of the Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, New Delhi to serve taxpayers with a smile.
- 1.3 GST Seva Kendras are entrusted with the responsibility to assist all taxpayers with special focus on the small and medium traders in having a better understanding of the GST laws and procedures. GST Seva Kendras are aimed at enhancing legal compliance through trust based interactions between the tax administrators and taxpayers.
- 1.4 GST Seva Kendras are manned by dedicated GST Seva Officers who work under close supervision of senior functionaries. GST Seva Officers are especially trained in all aspects of GST law, procedures and IT and their responsibility is to guide and assist taxpayers in fulfilling their legal obligations.
- 1.5 Taxpayers are encouraged to visit the GST Seva Kendras for resolving their doubts or for seeking any information or documents. They may also contact the GST Seva Kendras by phone or email.

2. GST Seva Kendras and GST Seva Officers

- 2.1 Each GST Commissionerate shall have one GST Seva Kendra at its HQs.
- 2.2 Each GST Commissionerate having Divisional Offices in a separate building / premise shall establish a Divisional GST Seva Kendra.
- 2.3 Officers posted at the Commissionerate or Divisional GST Seva Kendras shall be designated as GST Seva Officers.
- 2.4 Each GST Range Superintendent shall be designated as a Range GST Seva Officer.
- 2.5 Taxpayer may approach any of the GST Seva Officers in a GST Seva Kendra for advice / assistance.

3. Taxpayer Services at GST Seva Kendras

- 3.1 Commissionerate GST Seva Kendra: The GST Seva Kendra located at a Commissionerate HQs is being established for guiding the taxpayers in migrating to GST and thereafter complying with the GST laws and procedures by:
- (i) Providing required information brochures, documents, trade Notices, forms etc.;
 - (ii) Assisting the taxpayers in their understanding of the legal provisions, procedures and documents;
 - (iii) Helping in expeditious disposal of their applications, references etc. pending with any Departmental authority in the Zone or in any other Zone;
 - (iv) Facilitating the taxpayers in getting requisite support from GSTN / DG Systems, CBIC; and
- 3.2 An illustrative list of the scope of taxpayer services that shall be provided at a Commissionerate GST Seva Kendra is as follows:
- (i) **Jurisdiction:** “Know Your CGST/IGST Jurisdiction” and the location and contact details of the GST officers concerned for various items of work. Similar information shall be made available in respect of the State GST nodal officers.
 - (ii) **Registration:** Migration of existing taxpayers, procedure & forms for registration, supporting documents for registration, resolving technical issues, if any, in obtaining registration, cancellation of registration, penalty and implications of not obtaining registration.
 - (iii) **CGST, IGST and SGST:** Meaning, scope, applicability and statutory provisions regarding; taxable territory; distinction between CGST, SGST,

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IGST, UTGST; treatment of inter-State sale and intra-State sale; reverse charge mechanism and liability on recipient of goods / services; tax administrators for collection of GST.

- (iv) **Rates of CGST, IGST and SGST:** Tax rates for goods and services under CGST, IGST and SGST for intra-State and inter-State supplies including goods imported.
- (v) **Tax exemption:** Various types of exemption from payment of GST; eligibility conditions thereof.
- (vi) **Composition scheme:** Scope and eligibility; records and returns; inadmissibility of input tax credit.
- (vii) **Rules governing CGST/IGST:** Scope and applicability of various rules.
- (viii) **Meaning and scope of supply:** Understanding taxable supply, time and place of supply, consideration for supply, supply to and by Government authorities, self-supplies, return of goods supplied etc.
- (ix) **Value of supplies:** How to determine value of supply, components to be included / excluded in value, treatment of discounts, free gifts, captive consumption, re-imburement of expenditure, related party transactions, value of goods supplied to the company located in another State, sale and purchase of second hand goods etc.
- (x) **Invoices:** Requirement of invoices under GST law, format of invoices and details to be furnished.
- (xi) **E-way bill:** Concept and purpose of E-way bill, how to obtain E-way bill, responsibility of transporter, implication of not obtaining E-way bills etc.
- (xii) **Input Tax credit:** Definition of input tax credit, items on which credit can be taken, credit on capital goods, process of taking credit, documents on which credit can be taken, credit of IGST, CGST, SGST and their utilization, credit on goods sent to job-worker, why credit cannot be taken on invalid returns, credit of tax lying in balance on appointed day, credit of tax paid on goods / inputs procured prior to appointed day or for which payment is made before or after appointed day etc.

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- (xiii) **Payment of GST:** Manner of payment of GST, heads under which GST is to be paid, technical glitches and other problems, if any, in making payment, refund of tax paid in excess or under wrong accounting head etc.
- (xiv) **Returns:** returns to be filed by different categories of taxpayers, manner of filing the returns, assistance of Goods and Services tax practitioners in filing returns, technical glitches in filing returns etc.
- (xv) **Import / Export / EOUs / SEZs:** Definition of import and export, payment of GST on import / export of goods and services, documentation for import / export, supplies to and by EOUs / SEZ Units / SEZ Developers, refund of GST on goods or services exported etc.
- (xvi) **Refunds:** Taxes to be refunded, procedure for claiming refunds, documents to be filed along with refund application, time limit for filing refund claim, interest for delay in sanctioning the refund claim, show cause notice for rejecting refund claims, problems in filing refund claims etc.
- (xvii) **Interface with GSTN:** Facilitate the taxpayers in filing documents and returns online including for migration to GST, registration, etc.
- (xviii) **IT related assistance:** Assist the taxpayers in resolving technical problems, if any, in interface with GSTN / DG Systems, CBIC by coordinating with the authorities concerned (including routine matters referred to Help Desk of GSTN / DG Systems, CBIC but unresolved).
- (xix) **Forms, Notifications, Orders etc.:** Whereas the implementation of GST is predominantly IT driven, the GST Seva Officers shall make available free of cost copies of relevant forms, notifications, orders etc. to taxpayers to facilitate their understanding of the law and enhance compliance.
- (xx) **Coordinating services:** Help taxpayers in early finalization of matters that may be pending with any section / branch of the Commissionerate HQs; highlighting such issues if relating to any other GST Commissionerate to Zonal GST Seva Officer for resolution; co-ordinate

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with State GST officers to resolve problems of taxpayers, if any, in complying with the GST law.

- (xxi) **GST awareness:** Create awareness about GST law, procedures and compliance among taxpayers by organizing workshops / seminars / outreach programmes in coordination with State GST authorities. The GST Seva Officers shall also make available brochures and information pamphlets on GST to the visiting taxpayers.
- (xxii) **Interface with Zonal GST Seva Officer:** refer unresolved issues or issues requiring a reference to CBIC or GSTN or another GST Commissionerates to the Zonal GST Seva Officer.
- (xxiii) **Legacy issues:** Assist the taxpayers in expeditious disposal of issues relating to Central Excise and Service Tax which may be pending with different authorities of the Zone.

3.3 **Divisional GST Seva Kendras:** GST Seva Officers posted in a Divisional GST Seva Kendra shall have the responsibility of assisting taxpayers in regard to GST related issues, as per the indicative list of topics mentioned at paras 3.1 and 3.2 above for a Commissionerate GST Seva Kendra. In addition, the Divisional GST Seva Officer shall:

- (i) Immediately refer any unresolved issues to the Commissionerate GST Seva Kendra and be responsible for ensuring the timely disposal of such references by suitable liaison with the officers concerned; and
- (ii) Assist the taxpayers in expediting finalization of matters pending decision in any section / branch of the Commissionerate HQs.

3.4 **Range GST Seva Officers:** The Range Superintendent who is designated as a Range GST Seva Officer shall have the responsibility of assisting taxpayers in regard to GST related issues, as per the indicative list of topics mentioned at paras 3.1 and 3.2 above for a Commissionerate GST seva Kendra. Further, the GST Seva Officer shall immediately refer any unresolved issues to the Divisional GST

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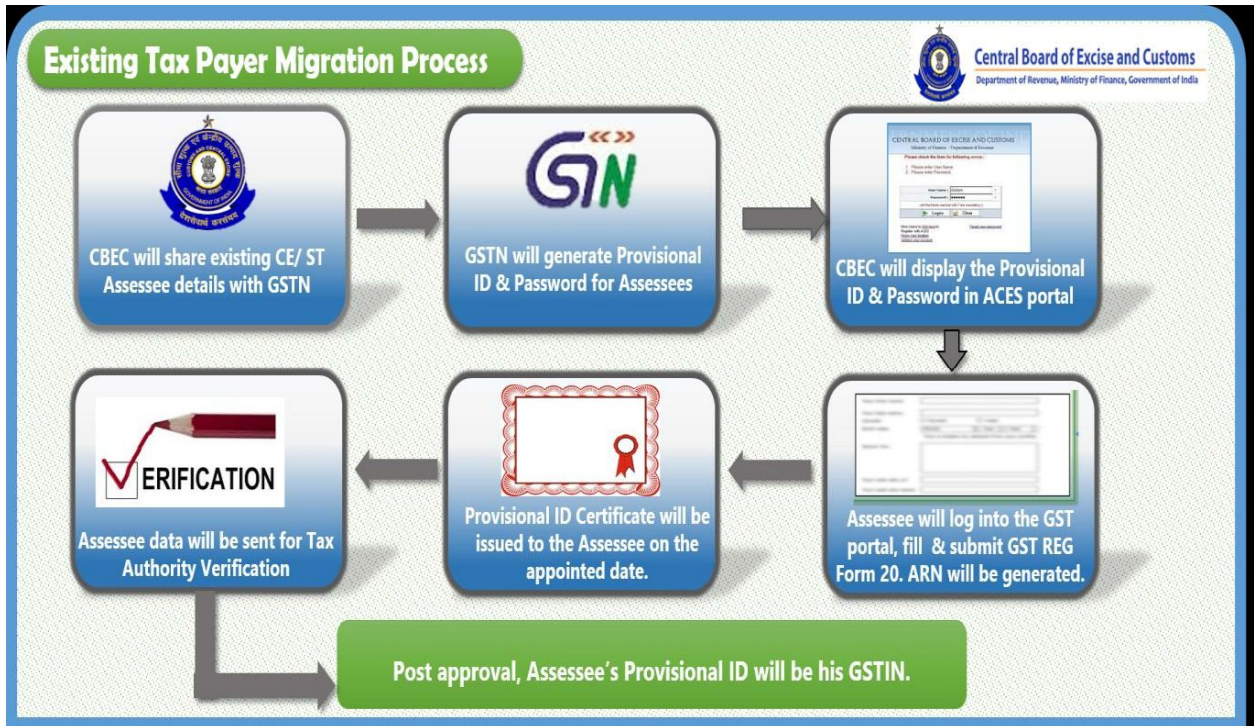
Seva Kendra. The Range GST Seva Officer shall also be responsible for ensuring the timely disposal of such references by suitable liaison with the officers concerned.

3.5 **HQ GST Seva Officer:** The HQ GST Seva Officer shall guide the taxpayers to the jurisdictional GST Seva Kendra for assistance. The HQ GST Seva Officer shall also be responsible for:

- (i) Coordinating and resolving references received from jurisdictional GST Seva Kendras or from any other GST Seva Kendra from outside the State;
- (ii) Coordinating GST awareness programmes.

4. Important Process Flows

4.1 Migration



- Step by Step Guide & FAQs to Taxpayers on migration to GST

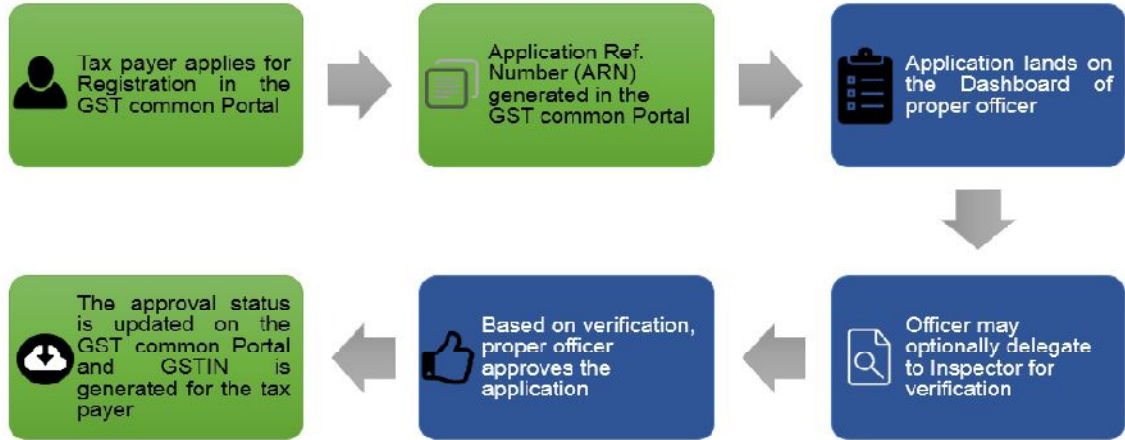
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/user-guide-for-migration.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/faq-migration-to-gst.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/annx-c-communication-to-taxpayer.pdf>

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4.2 Registration

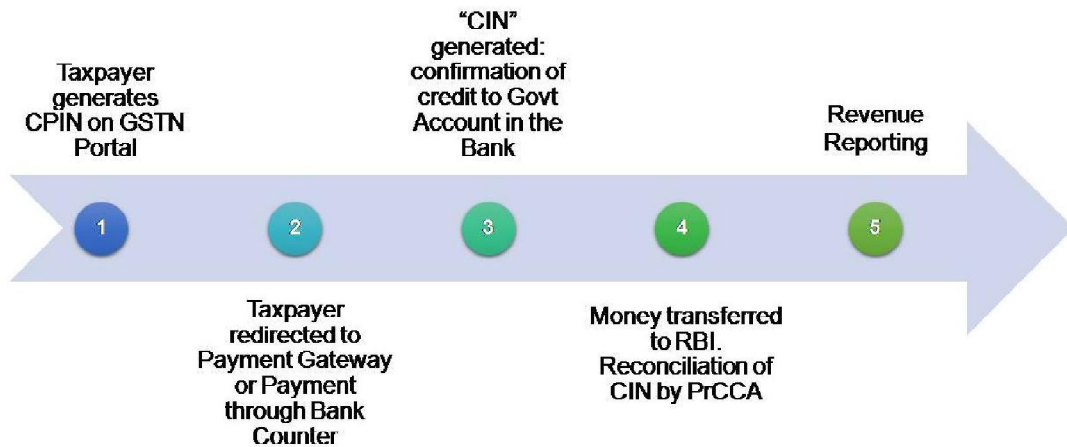


- Registration – Rules and Formats

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Registration-rules-17052017.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/regn-formats17052017-revised2.pdf>

4.3 Payment



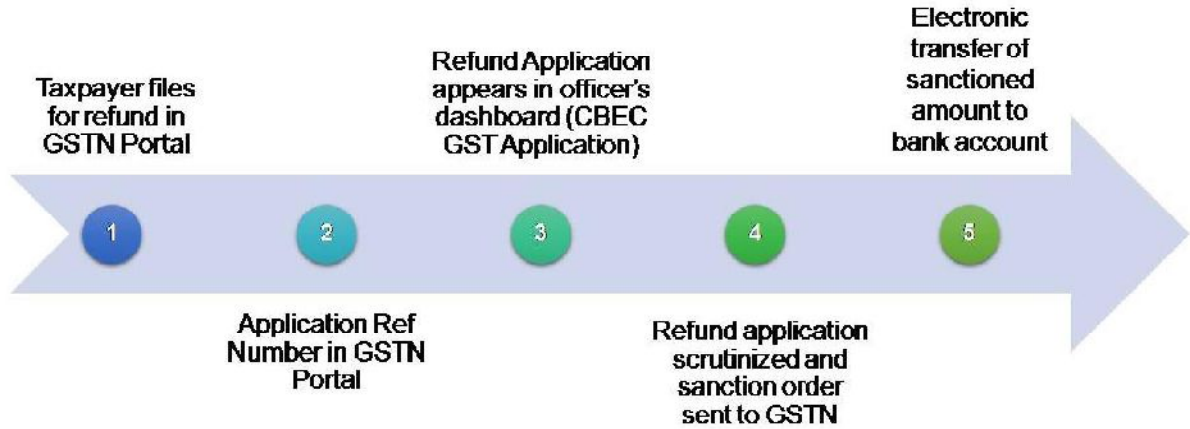
- Payment – Rules and Formats

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/payment-gst-rules-17052017.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/payment-formats17052017-revised2.pdf>

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4.4 Refund



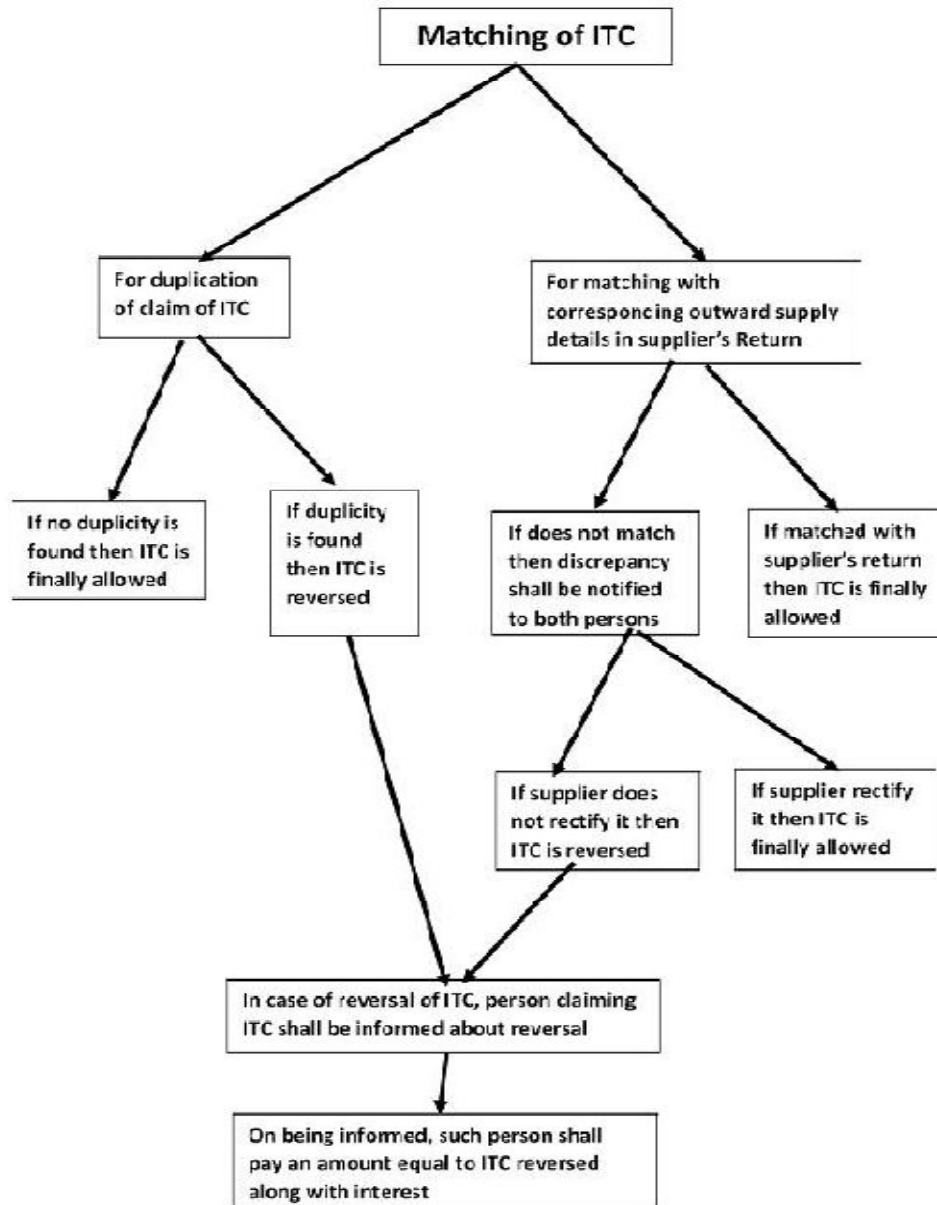
- Refund – Rules and Formats
<http://www.cbec.gov.in/htdocs-cbec/gst/refund-gst-rules-17052017.pdf>
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/refund-formats17052017-revised3.pdf>

4.5 Input Tax Credit

Nature of ITC	Sequence of Utilization of ITC for Payment of		
	First	Second	Next
IGST	IGST	CGST	SGST/UTGST
CGST	CGST	IGST	-
SGST	SGST	IGST	-
UTGST	UTGST	IGST	-

ISD and Recipient in Same State	ISD and Recipient in Different States
➤ CGST & IGST as CGST	➤ CGST as IGST
➤ SGST & IGST as SGST	➤ IGST as IGST
➤ UTGST & IGST as UTGST	➤ SGST & UTGST as IGST

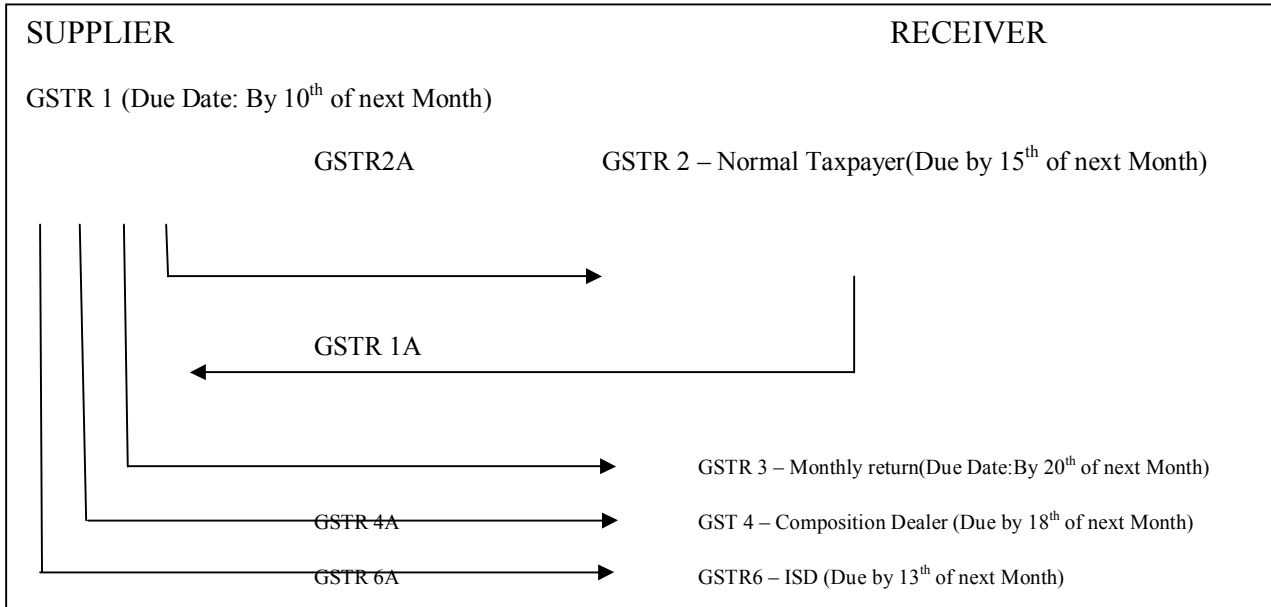
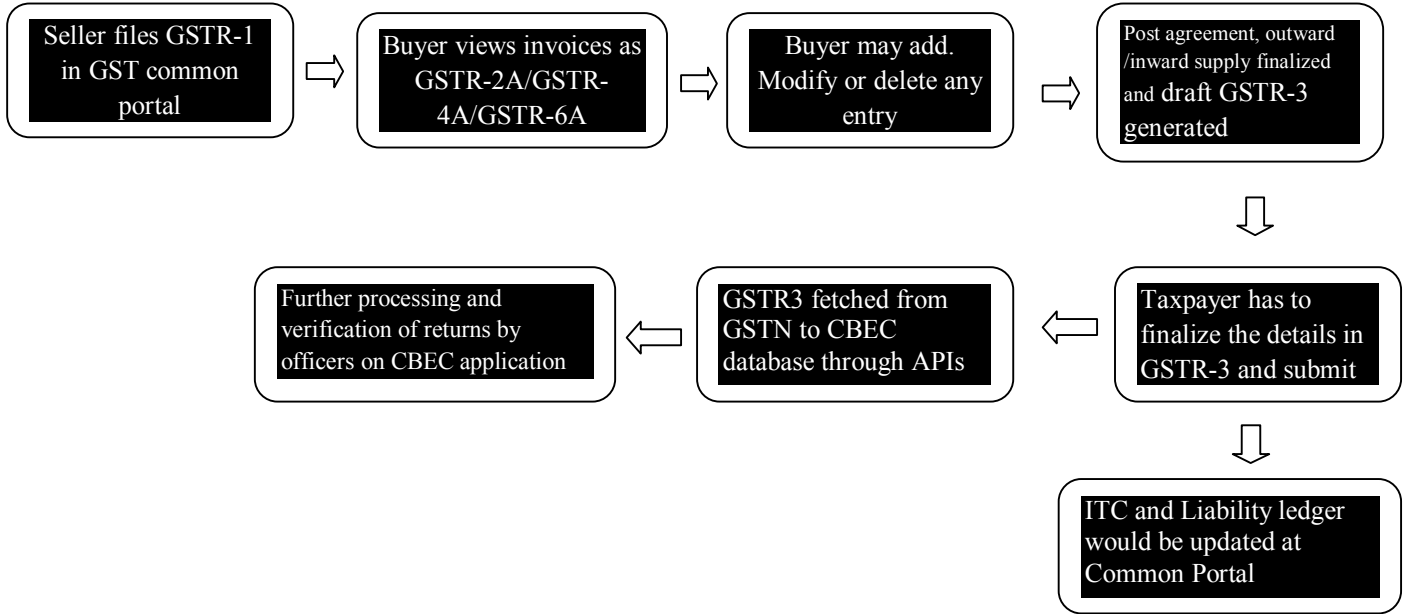
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- ITC – Rules and Formats
<http://www.cbec.gov.in/htdocs-cbec/gst/itc-rules-17052017.pdf>
<http://www.cbec.gov.in/htdocs-cbec/gst/itc-formats17052017-revised2.pdf>

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4.6 Returns



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- Return – Rules and GSTR Formats, Mismatch Formats, Return Formats

<http://www.cbec.gov.in/htdocs-cbec/gst/03062017-return-rules.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-gstp-formats.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-mismatch-formats.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-return-formats.pdf>

5. Jurisdiction of GST Commissionerates

Name of the District	Name of the Division and Location Code	Name of the Range	Location Code of Range
1. Jaipur GST Commissionerate (Location Code: WM)			
Districts of Jaipur, Ajmer and Tonk	GST-Division-A, Jaipur (Location Code WM01)	GST-Range-I Jaipur	WM0101
		GST-Range-II Jaipur	WM0102
		GST-Range-III Jaipur	WM0103
		GST-Range-IV Jaipur	WM0104
		GST-Range-V Jaipur	WM0105
	GST-Division-B, Jaipur (Location Code WM02)	GST-Range-VI Jaipur	WM0201
		GST-Range-VII Jaipur	WM0202
		GST-Range-VIII Jaipur	WM0203
		GST-Range-IX Jaipur	WM0204
		GST-Range-X Jaipur	WM0205
	GST-Division-C, Jaipur (Location Code WM03)	GST-Range-XI Jaipur	WM0301
		GST-Range-XII Jaipur	WM0302
		GST-Range-XIII Jaipur	WM0303
		GST-Range-XIV Jaipur	WM0304
		GST-Range-XV Jaipur	WM0305
	GST-Division-D, Jaipur (Location Code WM04)	GST-Range-XVI Jaipur	WM0401
		GST-Range-XVII Jaipur	WM0402
		GST-Range-XVIII Jaipur	WM0403
		GST-Range-XIX Jaipur	WM0404
		GST-Range-XX Jaipur	WM0405
	GST-Division-E, Jaipur (Location Code WM05)	GST-Range-XXI Jaipur	WM0501
		GST-Range-XXII (KOTPUTLI)	WM0502
		GST-Range-XXIII Jaipur	WM0503
		GST-Range-XXIV Jaipur	WM0504
		GST-Range-XXV Jaipur	WM0505
	GST-Division-F, Jaipur (Location Code WM06)	GST-Range-XXVI Jaipur	WM0601
		GST-Range-XXVII Jaipur	WM0602
GST-Range-XXVIII Jaipur		WM0603	

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		GST-Range-XXIX Jaipur	WM0604
		GST-Range-XXX Jaipur	WM0605
	GST-Division-G, Jaipur (Location Code WM07)	GST-Range-XXXI Jaipur	WM0701
		GST-Range-XXXII Jaipur	WM0702
		GST-Range-XXXIII Jaipur	WM0703
		GST-Range-XXXIV Jaipur	WM0704
		GST-Range-XXXV Jaipur	WM0705
		GST-Division-H, Jaipur (Location Code WM08)	GST-Range-XXXVI Jaipur
	GST-Range-XXXVII Jaipur		WM0802
	GST-Range-XXXVIII Jaipur		WM0803
	GST-Range-XXXIX (TONK)		WM0804
	GST-Range-XL (TONK)		WM0805
	GST-Division-I, Jaipur (Location Code WM09)	GST-Range-XLI Jaipur Jaipur	WM0901
		GST-Range-XLII Jaipur	WM0902
		GST-Range-XLIII Jaipur	WM0903
		GST-Range-XLIV Jaipur	WM0904
		GST-Range-XLV Jaipur	WM0905
	GST-Division-J, Ajmer (Location Code WM10)	GST-Range-XLVI Ajmer	WM1001
		GST-Range-XLVII Ajmer	WM1002
		GST-Range-XLVIII Ajmer	WM1003
		GST-Range-LIX (BEAWAR)	WM1004
		GST-Range-L (BEAWAR- BIJAYNAGAR)	WM1005
	GST-Division-K, Ajmer (Location Code WM11)	GST-Range-LI (KISHANGARH)	WM1101
		GST-Range-LII	WM1102

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		(KISHANGARH)	
		GST-Range-LIII (KISHANGARH)	WM1103
		GST-Range-LIV (Nasirabad-Kekdi)	WM1104

2. Alwar GST Commissionerate (Location Code: WO)

Districts of Alwar, Bharatpur, Dausa, Dholpur, Sawai Madhopur, Karauli, Sikar and Jhunjhunu	GST-DIVISION-A, ALWAR (Location Code WO01)	GST-Range-I Alwar	WO0101
		GST-Range-II Alwar	WO0102
		GST-Range-III Alwar	WO0103
		GST-Range-IV Alwar	WO0104
		GST-Range-V Alwar	WO0105
	GST-DIVISION-B, ALWAR (Location Code WO02)	GST-Range-VI Alwar	WO0201
		GST-Range-VII Alwar	WO0202
		GST-Range-VIII Alwar	WO0203
		GST-Range-IX (DAUSA)	WO0204
		GST-Range-X (DAUSA)	WO0205
	GST-DIVISION-C, BHIWADI (Location Code WO03)	GST-Range-XI Bhiwadi	WO0301
		GST-Range-XII Bhiwadi	WO0302
		GST-Range-XIII Bhiwadi	WO0303
		GST-Range-XIV Bhiwadi	WO0304
		GST-Range-XV Bhiwadi	WO0305
	GST-DIVISION-D, BHIWADI (Location Code WO04)	GST-Range-XVI Bhiwadi	WO0401
		GST-Range-XVII Bhiwadi	WO0402
		GST-Range-XVIII Bhiwadi	WO0403
		GST-Range-XIX Bhiwadi	WO0404
		GST-Range-XX Bhiwadi	WO0405
GST-DIVISION-E, BEHROR (Location Code WO05)	GST-Range-XXI, Behror	WO0501	
	GST-Range-XXII (NEEMRANA)	WO0502	
	GST-Range-XXIII (SHAHJAHANPUR)	WO0503	

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		GST-Range-XXIV (NEEMRANA)	WO0504
GST-DIVISION-F, BHARATPUR (Location Code WO06)		GST-Range-XXV Bharatpur	WO0601
		GST-Range-XXVI Bharatpur	WO0602
		GST-Range-XXVII (DHOLPUR)	WO0603
		GST-Range-XXVIII (SAWAI MADHOPUR)	WO0604
		GST-Range-XXIX (KARALI)	WO0605
		GST-Range-XXX (GANGAPURCITY)	WO0606
	GST-DIVISION-G, SIKAR (Location Code WO07)		GST-Range-XXXI Sikar
		GST-Range-XXXII Sikar	WO0702
		GST-Range-XXXII Sikar	WO0703
		GST-Range-XXXIV (JHUNJHUNU)	WO0704
		GST-Range-XXXV (JHUNJHUNU)	WO0705

3. Jodhpur GST Commissionerate (Location Code: WN)

District of Jodhpur, Hanumangarh, Ganganagar, Bikaner, Churu, Nagour, Jaisalmer, Barmer, Pali, Jalore and Sirohi	GST-DIVISION-A, JODHPUR (Location Code WN01)	GST-Range-I Jodhpur	WN0101
		GST-Range-II Jodhpur	WN0102
		GST-Range-III Jodhpur	WN0103
		GST-Range-IV Jodhpur	WN0104
		GST-Range-V Jodhpur	WN0105
	GST-DIVISION-B, JODHPUR (Location Code WN02)	GST-Range-VI Jodhpur	WN0201
		GST-Range-VII Jodhpur	WN0202
		GST-Range-VIII (JAISALMER)	WN0203
		GST-Range-IX (BARMER)	WN0204
		GST-Range-X (BALOTARA)	WN0205
	GST-DIVISION-C, JODHPUR (Location Code WN03)	GST-Range-XI Jodhpur	WN0301
		GST-Range-XII (MERTA CITY)	WN0302
		GST-Range-XIII (NAGAUR)	WN0303
		GST-Range-XIV	WN0304

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	(GOTAN)	
	GST-Range-XV (MAKRANA)	WN0305
GST-DIVISION-D, PALI (Location Code WN04)	GST-Range-XVI Pali	WN0401
	GST-Range-XVII Pali	WN0402
	GST-Range-XVIII Pali	WN0403
	GST-Range-XIX Pali	WN0404
GST-DIVISION-E, PALI (Location Code WN05)	GST-Range-XX (ABU ROAD)	WN0501
	GST-Range-XXI (SIROHI)	WN0502
	GST-Range-XXII (JALORE)	WN0503
	GST-Range-XXIII (SUMERPUR)	WN0504
GST-DIVISION-F, BIKANER (Location Code WN06)	GST-Range-XXIV Bikaner	WN0601
	GST-Range-XXV Bikaner	WN0602
	GST-Range-XXVI Bikaner	WN0603
	GST-Range-XXVII Bikaner	WN0604
GST-DIVISION-G, BIKANER (Location Code WN07)	GST-Range-XXVIII Bikaner	WN0701
	GST-Range-XXIX Bikaner	WN0702
	GST-Range-XXX (CHURU)	WN0703
	GST-Range-XXXI (CHURU)	WN0704
GST-DIVISION-H, SRIGANGANAGAR (Location Code WN08)	GST-Range-XXXII Sriganganagar	WN0801
	GST-Range-XXXIII Sriganganagar	WN0802
	GST-Range-XXXIV Sriganganagar	WN0803
	GST-Range-XXXV (RAISINGH NAGAR)	WN0804
GST-DIVISION-I, SRIGANGANAGAR (Location Code WN09)	GST-Range-XXXVI (HANUMANGARH-I)	WN0901
	GST-Range-XXXVII (HANUMANGARH-II)	WN0902

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		GST-Range-XXXVIII (RAWATSAR)	WN0903
		GST-Range-XXXIX (SURATGARH)	WN0904
4. Udaipur GST Commissionerate (Location Code: WP)			
District of Udaipur, Bhilwara, Chittorgarh, Rajsamand, Kota, Bundi, Baran, Jhalawar, Dungarpur, Banswara and Pratapgarh	GST-Division-A, Udaipur (Location Code WP01)	GST-Range-I Udaipur	WP0101
		GST-Range-II Udaipur	WP0102
		GST-Range-III Udaipur	WP0103
		GST-Range-IV Udaipur	WP0104
		GST-Range-V Udaipur	WP0105
	GST-Division-B, Udaipur (Location Code WP02)	GST-Range-VI Udaipur	WP0201
		GST-Range-VII Udaipur	WP0202
		GST-Range-VIII Udaipur	WP0203
		GST-Range-IX Udaipur	WP0204
	GST-DIVISION-C, UDAIPUR (Location Code WP03)	GST-Range-X Udaipur	WP0301
		GST-Range-XI Udaipur	WP0302
		GST-Range-XII Udaipur	WP0303
		GST-Range-XIII (DUNGARPUR)	WP0304
	GST-DIVISION-D, KANKROLI (Location Code WP04)	GST-RANGE-XIV (KANKROLI)	WP0401
		GST-RANGE-XV (KANKROLI)	WP0402
		GST-RANGE-XVI (KANKROLI)	WP0403
		GST-RANGE-XVII (KANKROLI)	WP0404
	GST-DIVISION-E, BHILWARA (Location Code WP05)	GST-RANGE-XVIII Bhilwara	WP0501
		GST-RANGE-XIX Bhilwara	WP0502
		GST-RANGE-XX Bhilwara	WP0503
		GST-RANGE-XXI Bhilwara	WP0504
		GST-RANGE-XXII Bhilwara	WP0505
	GST-DIVISION-F, BHILWARA (Location Code WP06)	GST-RANGE-XXIII Gulabpura	WP0601
		GST-RANGE-XXIV Gulabpura	WP0602
GST-RANGE-XXV		WP0603	

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	GST-RANGE-XXVI Bhilwara	WP0604
	GST-RANGE-XXVII Bhilwara	WP0605
GST-DIVISION-G, CHITTORGARH (Location Code WP07)	GST-RANGE-XXVIII Chittorgarh	WP0701
	GST-RANGE-XXIX Chittorgarh	WP0702
	GST-RANGE-XXX (BANSWARA)	WP0703
	GST-RANGE-XXXI (BANSWARA)	WP0704
	GST-RANGE-XXXII (PRATAPGARH- RAWATBHATTA)	WP0705
GST-DIVISION-H, KOTA (Location Code WP08)	GST-RANGE-XXXIII Kota	WP0801
	GST-RANGE-XXXIV Kota	WP0802
	GST-RANGE-XXXV Kota	WP0803
	GST-RANGE-XXXVI Kota	WP0804
	GST-RANGE-XXXVII Kota	WP0805
GST-DIVISION-I, KOTA (Location Code WP09)	GST-RANGE-XXXVIII (JHALAWAR)	WP0901
	GST-RANGE-XXXIX (JHALAWAR)	WP0902
	GST-RANGE-XL (BARAN)	WP0903
	GST-RANGE-XLI (BUNDI)	WP0904
	GST-RANGE-XLII (RAMGUNJ MANDI)	WP0905

5. Jaipur GST Audit Commissionerate (Location Code: WQ)		
Area under Jurisdiction of Jaipur and Alwar GST Commissionerate	GST-Circle-A (Jaipur-I) (Location Code WQ01)	Group-I
		Group-II
		Group-III
		Group-IV
	GST-Circle-B (Jaipur-II) (Location Code WQ02)	Group-I
		Group-II
		Group-III
		Group-IV
	GST-Circle-C (Ajmer) (Location Code WQ03)	Group-I
		Group-II
		Group-III
		Group-IV
	GST-Circle-D (Alwar) (Location Code WQ04)	Group-I
		Group-II
		Group-III
	GST-Circle-E (Bhiwadi) (Location Code WQ05)	Group-I
		Group-II
		Group-III
		Group-IV
		Group-V
6. Jodhpur GST Audit Commissionerate (Location Code: WR)		
Area under Jurisdiction of Jodhpur and Udaipur GST Commissionerate	GST-Circle-A (Udaipur) (Location Code WR01)	Group-I
		Group-II
		Group-III
		Group-IV
	GST-Circle-B (Jodhpur) (Location Code WR02)	Group-I
		Group-II
		Group-III
		Group-IV
	GST-Circle-C (Bikaner) (Location Code WR03)	Group-I
		Group-II
		Group-III
	GST-Circle-D (Kota) (Location Code WR04)	Group-I
		Group-II
		Group-III
	GST-Circle-E (Bhilwara /Chittorgarh) (Location Code WR05)	Group-I
		Group-II
		Group-III

6. Contact Your Nearest GST Seva Kendra

6.1 The GST Seva Kendras and their contact details in Jaipur Zone in the State of Rajasthan are as under:

6.2 GST Seva Kendras of Jaipur Commissionerate

S.No.	Name of the Location	Address	Contact Details
1	Jaipur Hqrs.	N. C. R. Building, Statue Circle, Jaipur	0141-4910257 0141-2385164
2	CE Division-I, Jaipur	Vidhyadhar Nagar, Sector-10, Jaipur	0141-2232624
3	CE Division-II, Jaipur	Vidhyadhar Nagar, Sector-10, Jaipur	0141-2232500
4	ST Division-I, Jaipur	Vidhyadhar Nagar, Sector-10 Jaipur	0141-2232483
5	ST Division-II, Jaipur	Vidhyadhar Nagar, Sector-10, Jaipur	0141-2233468 0141-2232779
6	CE & ST Division, Ajmer (Including Ranges)	Central Revenue Building, Opposite Bus Stand, Ajmer	0145-2627889 0145-2627540
7	CE & ST Range, Kishangarh	Nr. Sumer Talkies, Opposite Old Mill, Madanganj, Kishangarh	01463-2471170
8	CE & ST Range, Beawar	Vidhyasagar Nilay, Pinaran Marg, Diggi Mohalla, Beawar	01462-2571170
Alwar Commissionerate			
1	CE Division, Alwar	'A' Block, Surya Nagar, Alwar	0144-2370090
2	ST Division, Alwar	'A' Block, Surya Nagar, Alwar	0144-2372540
3	CE & ST Division, Bhiwadi-I	Alwar Bye-pass Road, Bhiwadi	01493-230967
4	CE & ST Division, Bhiwadi-II	Alwar Bye-pass Road, Bhiwadi	01493-230968
5	CE & ST Division, Behror	RIICCO Colony, Opposite BSNL Office, Behror	01494-230925
6	CE Range, Bharatpur	Opposite Ghana Bird Sanctuary, Bharatpur	05644-223392
7	CE Range, Swaimadhopur	68, Mahavir Nagar, Sawai Madhopur	07462-220257
Jodhpur Commissionerate			

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1	Commissionerate HQ, Jodhpur	117/5, Riktiya Bheru Circle, PWD Colony, Jodhpur	0291-2625109
2	CE Division, Jodhpur	04, Narpat Niwas, Air Force Road, Jodhpur	0291-2671633
3	ST Division, Jodhpur	04, Narpat Niwas, Air Force Road, Jodhpur	0291-2671593 0291-2671594
4	CE Division, Pali	Ground Floor, TDM Office Campus, BSNL, Mahavir Nagar, Pali	02932-220182
5	CE Division, Sikar	Todi Nagar, Sawali Road, Sikar	01572-2742257
6	CE Range, Bikaner	Opposite Bikaner Chetan Mahadev Temple, Jaipur Road, Bikaner	0151-2222224
7	CE Range, Sriganganagar	C. R. Building, Sukhadia Circle, SriGanganagar.	0154-2440378
8	CE Range, Gotan	Harsholav Road, Gotan District- Nagaur	01591-231411
9	ST Range, Jaisalmer	Customs Division, opposite B.T. Tank, Jaisalmer	02992-250587
10	CE Range, Aburoad	Near RIICCO Guest House, Palanpur Highway, Aburoad.	02974-226486

4. Udaipur Commissionerate

1	CE & ST Hqrs., Udaipur	142-B, Hiran Magri Sector-11, Udaipur	0294-2481404 0294-2481078
2	CE Division, Bhilwara	10 – Azad Nagar, Bhilwara	01482-242623
3	CE Division, Chittorgarh	33- Shastri Nagar, Chittorgarh	01472-2511385
4	CE Division, Kota	Central Revenue Bhawan, CAD Circle, kota	0744-2500211
5	CE Range, Banswara	Behind Nemi Dharmshala, Rati Talai, Banswara	02962-243016
6	CE Range, Dungarpur	GST Range- XIII, C/o Shri Rajasthan Syntex Ltd., Dungarpur- 314001	02964-230242
7	CE Division, Kankroli	Opposite R K Hospital, Kankroli, Dist- Rajsmand - 313333	02952-220276
8	CE Range, Bhilwara	43, Gandhi Nagar,	01482-247449

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		Bhilwara (Raj.) -311001	
9	CE Range, Gulabpura	Gandhi Nagar, Gulabpura, Bhilwara(Raj.)	01483-223070
10	CE Division, Chittorgarh	Plot No. 168-172, Sector- 4, Gandhi Nagar, Chittorgarh	01472-251385

7. Staffing & Working Hours of GST Seva Kendras

- 7.1 Commissionerate GST Seva Kendra would be staffed by sufficient number of Superintendent and Inspectors, who shall work under the overall supervision of a Deputy / Assistant Commissioner.
- 7.2 Divisional GST Seva Kendras shall be staffed by at least one Superintendent and 1 Inspector, who shall work under the overall supervision of the Deputy / Assistant Commissioner concerned.
- 7.3 To ensure continuity of taxpayer services, a backup team of officers will be identified for each GST Seva Kendra in case of exigencies. Backup officers will also be identified for the Range GST Seva Officer.
- 7.4 if warranted, the number of officers in the GST Seva Kendras may be increased depending upon the footfall of taxpayers seeking assistance.
- 7.5 The identified items of work will be distributed among the officers taking into account the interest and inclination of an officer for a particular aspect of GST. All officers should be well conversant with the items of work assigned to them and build expertise on the subject.
- 7.6 GST Seva Kendras shall function from 10:00 AM to 6:00 PM on all working days.

8. Standard Amenities at GST Seva Kendras

- 8.1 As an important contributor to nation building, the taxpayer is an honored guest of the Department. Hence, any taxpayer visiting the GST Seva Kendra must be welcomed with a smile, courteously offered a chair and water / tea / coffee. It is also important to create a friendly and hospitable ambience in the GST Seva Kendra. Further, the waiting time should be kept to the minimum and in case of any delay, the taxpayer must be politely informed the reasons thereof and the probable time by which he / she would be attended to.
- 8.2 The following standard amenities shall be made available in the GST Seva Kendra.
- (i) Comfortable sofas or chairs.
 - (ii) All in Ones (AIO) with printers and scanners.
 - (iii) Stationery / pens / pencils.
 - (iv) Bare GST Acts and Rules – Constitutional amendment act, Integrated GST act, transitional provisions and rules of GST on registration, payment, returns, input tax credit and valuation.
 - (v) Forms, notifications, orders, trade notices etc.
 - (vi) FAQs / brochures on GST in vernacular.
 - (vii) Official directory of Central and State GST authorities.
 - (viii) List / contact details of GST Seva Kendras of Zone.
 - (ix) Blank statutory forms.
 - (x) Provision for drinking water / tea / coffee.
 - (xi) Posters and advertisement material on GST.
 - (xii) Green plants and flowers.
 - (xiii) GST Helpline Numbers (National) & State Call Centre Numbers.
 - (xiv) Record of taxpayers visiting the GST Seva Kendra in the following format (which could be computerized):

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- (a) Date
- (b) Time of Arrival
- (c) Taxpayer company / firm
- (d) Name of visiting taxpayer
- (e) Time of Departure

9. Important Telephone Numbers

S. No.	Name	Office Address	Telephone No.
1.	Commissioner, GST, Jaipur	N. C. R. Building, Statue Circle, Jaipur - 302005	0141-2385034 (O) 0141-2385324 (F)
2.	Commissioner, Audit, Jaipur		0141- 2227789 (O)
3.	Commissioner, GST, Alwar	'A' Block, Surya Nagar, Alwar	0144-2371485 (O)
4.	Commissioner, GST, Jodhpur	117/5 Riktiya Bheru Circle, PWD Colony, Jodhpur	0291-2625111 (O)
5.	Commissioner, Audit, Jodhpur		0291-2625333 (O)
6.	Commissioner, GST, Udaipur	142-B Hiran Magri Sector – 11, Udaipur	0294-2486751 (O)

- CBEC Mitra Toll Free Helpline : 1800-1200-232
- GSTN Helpline : 0124-4688999
