



# Goods & Services Tax

Central Board of Indirect Taxes & Customs (CBIC)

Govt. Of India

SMART LOGISTICS AND  
SUMMIT AWARDS, 2019 –  
MARITIME GATEWAY

## SCHEME OF PRESENTATION

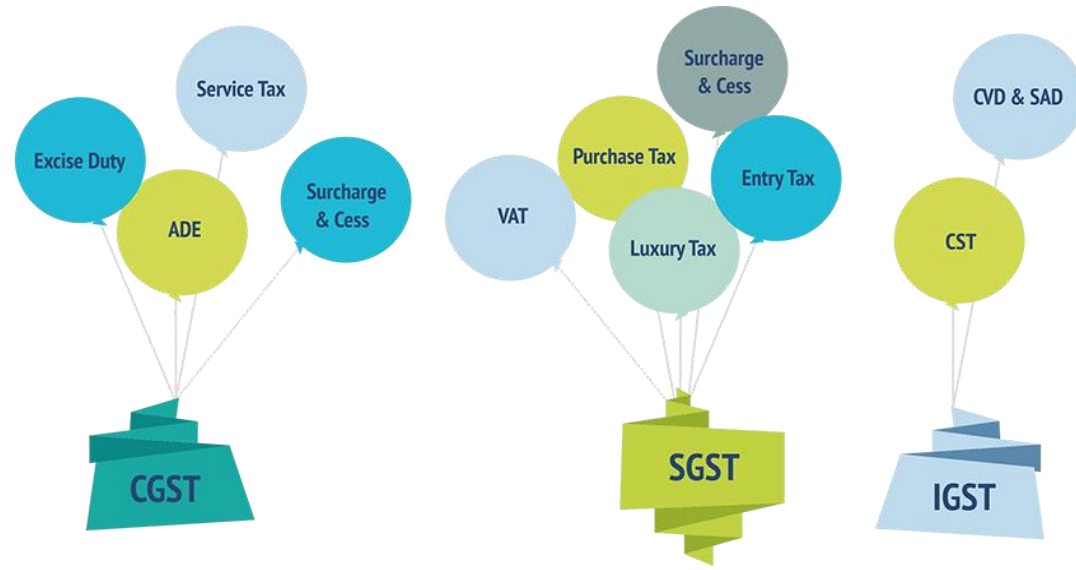
- **GST – AN EVOLUTION @ 18 MONTHS**
- **GST – FOR SHIPPING / LOGISTICS / EXPORTS**
- **31<sup>st</sup> & 32<sup>nd</sup> GST COUNCIL MEETINGS DECISIONS**
- **TRADE FACILITATION MEASURES**

# GST AN EVOLUTION

@ 18 months !!

# ONE NATION – ONE TAX

- 1 17 Different types of taxes subsumed under GST
- 2 Pre – GST, MSMEs had to undergo compliances under Excise, Service Tax & VAT and doing business in multiple states involved adhering to different VAT laws, compliance through different portals and answering to different authorities.
- 3 Starting up has become simple with one-stop online GST registration for MSMEs wanting to do business anywhere in the country.
- 4 All that has been unified into a single robust online system



## EASE OF DOING BUSINESS



•1

- More and more businesses moving in the formal economy is evident from the significant increase in the GST taxpayer base.

•2

- Moving to the formal economy will bring in more visibility and hence more opportunities for MSMEs. For instance, new GST registrations have also increased MSMEs credit uptake.

3

- Better tax compliance and transparency in tax system.

4

- Common set of data available to both Centre and the States making tax collections more effective. **Tax Revenue on Rise.**

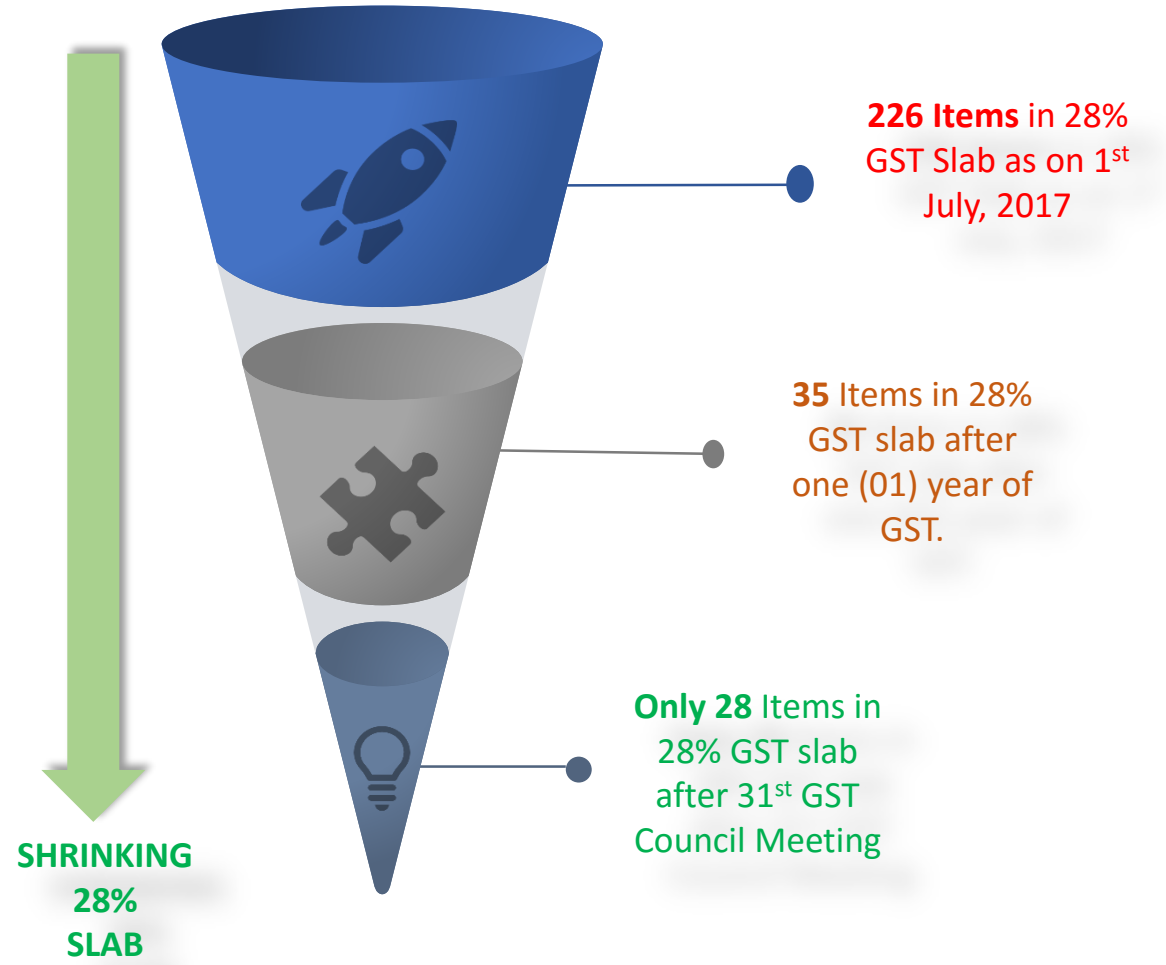


## GST leads to Formalisation of Economy and Widening of Tax Base


- Under the **GST**, common set of data will be available to both the Centre & the States making Direct and Indirect **Tax collections more effective**
- GST would allow for greater **transparency and formalisation**
- GST is the **biggest reform measure** which is already creating more jobs in formal sector and eliminating transactions which are not recorded earlier
- GST is designed to bring about **better tax compliance and transparency** in tax system

# RATE RATIONALIZATION

- 1 Shrinking 28 % GST Slab – Only 28 Goods in highest tax slab after 31<sup>st</sup> GST Council Meeting as compared to 226 items as on 1<sup>st</sup> July, 2017.
- 2 Exemptions and NIL GST rate for many goods and services which were taxed considering the demands from trade & industry.
- 3 Rate reduction for many goods and services from a higher tax slab to a lower tax slab which includes households goods, footwears, marbles, stones etc.
- 4 On the way to Standardize GST Rates between 12% to 18%. Of the 1,216 commodities, which are used at present, broadly 183 are taxed at zero rate, 308 at 5 %, 178 at 12% and 517 at 18 %.




1. Special Schemes for MSMEs – Quarterly Return Filing for turnover below five crores / RCM referred by one year, reducing compliance burden, reduction in cost and time for filing.
2. MSME support and outreach programmes - Creation of GST Help desks by CBIC to support MSMEs – hand holding of MSMEs with regard to GST Registration / Return Filing / Refunds / E – way bill etc
3. Creation of FAR (Feedback Action Room) to facilitate GST Helpdesk set up by CBIC for MSMEs.
4. Simplified Tax Invoice for MSMEs, Exemption from compulsory Audit by CA for MSME sector, SAHAJ SUGAM Returns for small businesses in the proposed new return system, simplified filing of NIL returns and many other benefits inline for MSMEs.




## Bonanza For MSME Businesses

GST Council Makes GST Simple And Convenient


Quarterly filing of return instead of monthly filing for those with turnover below ₹ 5 Cr




To benefit 93% taxpayers



Will reduce compliance burden, improve ease of doing business & reduce cost and time for filing



Reverse Charge Mechanism deferred by 1 year





# WIDENING THE SCOPE OF COMPOSITION

4

Extending Composition Scheme to Small Service Providers – Proposal forwarded to **Law Committee & Fitment Committee** for examination

3

Law amendment to extend the benefit of composition levy to the manufacturers and other suppliers of goods who are also supplying services, but to the extent of value not exceeding 10% of their turnover in a State or Union Territory in the preceding Financial Year or 5 lakh rupees, whichever is higher

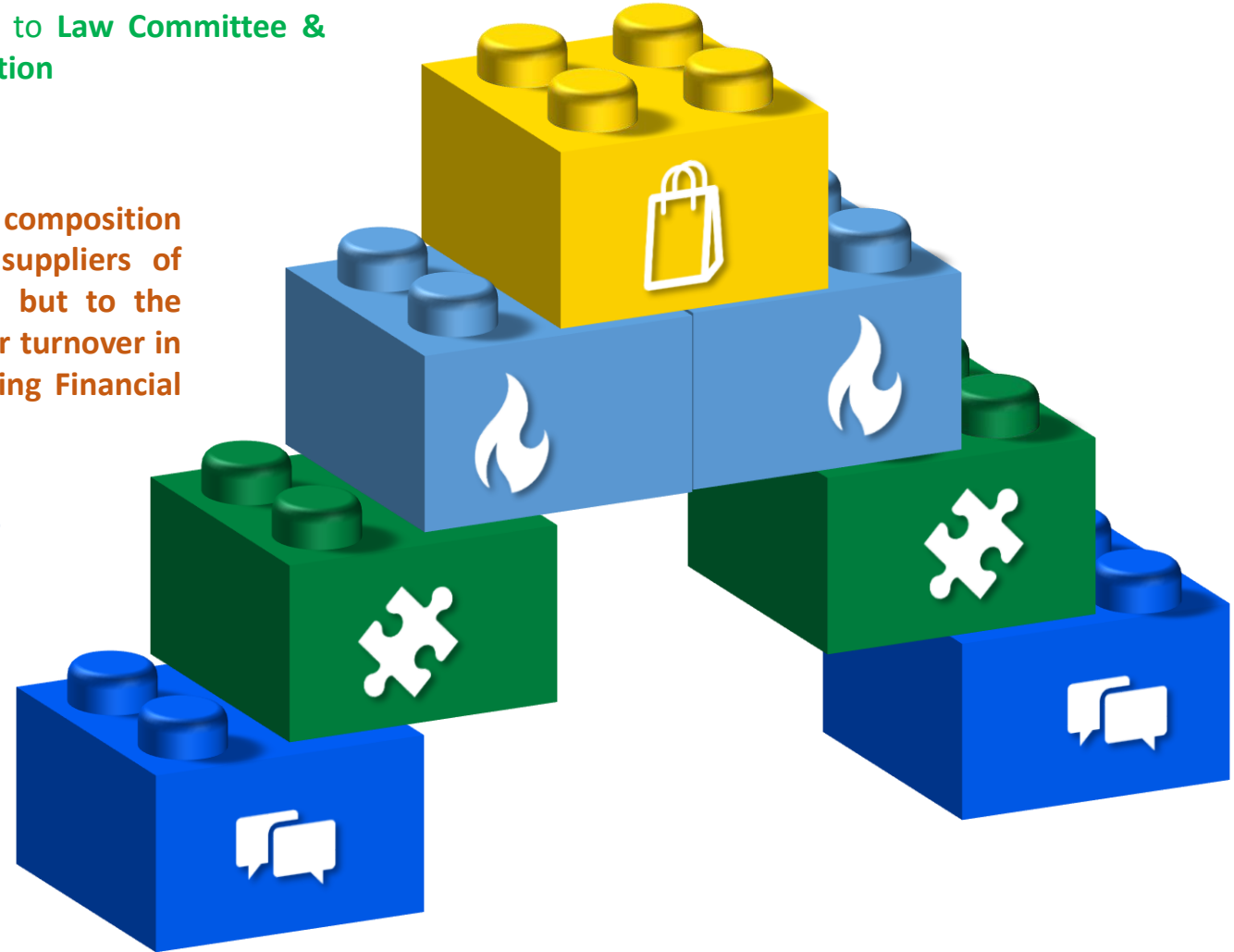
2

The Threshold limit of aggregate turnover for availing benefits of Composition Scheme increased from ₹50 Lacs to ₹ 75 Lacs and thereafter to ₹ one (01) crore

1

**Composition Scheme on 1<sup>st</sup> July, 2017 :**

**Small taxpayers having turnover of ₹ 50 Lacs and not engaged in supply of services.**





1

- E – way Bill Roll – Out: Successful implementation of E – Way Bill for inter – state movement of goods from 1<sup>st</sup> April, 2018.

2

- No. of clarifications, notifications regarding interceptions of conveyances for inspections of goods in movement, release and confiscation of such goods.

3

- Standard Operating procedures for minor penalties during E – way bill inspection.

4

- Clarifications on E – way bill in case of storing of goods in Godown of transporter, Bulk E way Bill generation facility and **new enhancements in E – way bill system since 16<sup>th</sup> November, 2018** like non – generation of duplicate E –way bill on same invoice no., Bill-to ship-to transactions

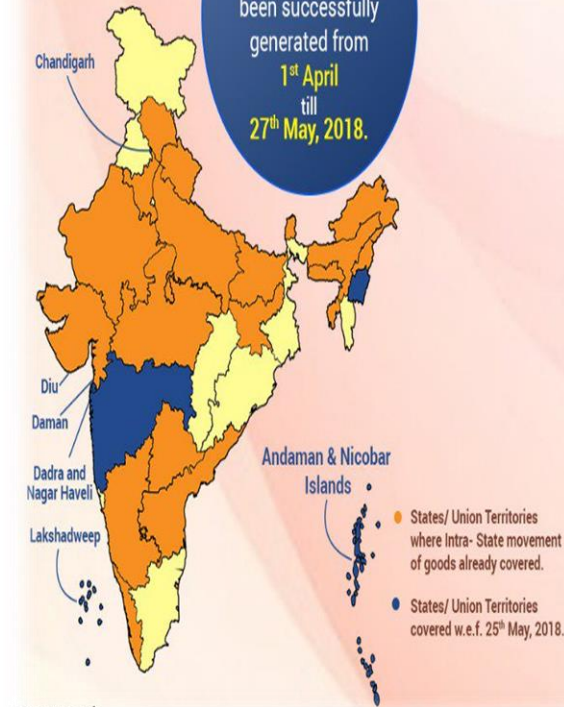


## E-WAY BILL ROLL-OUT : A SUCCESS STORY

E-way bill implemented for Inter- State movement of goods from 1<sup>st</sup> April, 2018 across the country.



More than **5.86 Crore** e-way bills have been successfully generated from 1<sup>st</sup> April till 27<sup>th</sup> May, 2018.



E-way bill has already been rolled out for Intra- State/ UT movement of goods in

Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Meghalaya, Nagaland, Rajasthan, Sikkim, Telangana, Tripura, Uttarakhand, Uttar Pradesh and Puducherry.

Maharashtra, Manipur, Andaman & Nicobar Islands, Chandigarh, Dadra & Nagar Haveli, Daman & Diu and Lakshadweep have implemented E-way bill for Intra- State/ UT movement of goods w.e.f. 25<sup>th</sup> May, 2018.

# EXPORTS & REFUNDS

**01**

A major package for exporters / merchant exporters was announced after discussions with various Export Promotion Councils.

**02**

Exports are made possible on the basis of Bond/LUT and without payment of IGST tax. Schemes like EPCG, AA etc. continued to benefit importers / exports.

**03**

Various Refund Fortnights scheduled by CBIC to speed up Refunds for Exporters. Steps have been taken to drastically reduce the refund pendency.

**04**

Single Authority for disbursement of Refund scheme (either Centre or State) – Pilot Basis – proposed in 31<sup>st</sup> GST Council Meeting.



MINISTRY OF FINANCE

Total GST Refunds processed during the last three GST Refund Fortnights have witnessed an increase from Rs. 17,616 Crore to Rs. 54,378 Crore. The upward trajectory points towards the increasing success of the GST.



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HON. TAXPAYERS/EXPORTERS



- 16<sup>th</sup> July to 30<sup>th</sup> July, 18
- 31<sup>st</sup> May to 14<sup>th</sup> June, 18
- 15<sup>th</sup> March to 31<sup>st</sup> March, 18

01



The original concept of four Tax returns in a month (GSTR-3B, 1, 2 & 3) was gradually curtailed to two tax returns viz: GSTR-3B & 1.

02



The Govt. extended due dates for filing tax returns as and when felt necessary. Quarterly Returns were also prescribed for small taxpayers. Late Fee was also reduced from time to time.

03



Proposed New Return put up in Public Domain to seek comments from the stakeholders. The comments provided for incorporated while designing of the New Returns.

04



New Returns to be put on trial basis from 01.04.2019 and to be made operational from 01-07-2019. Last Dates for Annual Returns – GSTR 9 also Extended.

Key  
features of  
new GST  
Returns!!

In its 28th meeting held in New Delhi on 21.07.2018, the GST Council recommended certain amendments in the CGST Act, IGST Act, UTGST Act and the GST (Compensation to States) Act.

## KEY SYNOPSIS

### The Central GST (Amendment) Bill:

Sections amended: -

- Section 7 – Scope of Supply
- Section 9 – Reverse Charge
- Section 10 - Composition
- Section 17 – Widening Scope of ITC
- Section 22 – Registration Sp. Cat. States
- Section 25 – Business Vertical Removal
- Section 29 - Suspension of Registration
- New Section 43A – New Return System
- Section 107 – Pre – Deposit in Appeal
- Section 129 – Reg. Goods in transit

### The Integrated GST (Amendment) Bill:

Sections amended: -

- Section 5 – Reverse Charge
- Section 12 – PoS for transportation outside India
- Section 17 - provision for settlement of balance in the integrated tax account equally between the Central Government and the State Governments; and
- Section 20 – Pre – Deposit in Appeal

In order to ensure that the changes in the Centre and the State GST laws are brought into force simultaneously, these amendments will be made effective from a date to be notified in the future

i.e.1.2.2019



## NET - EFFECT

Lower rate of taxes, increased tax base, higher collections, easy for trade and least interface in assessments with a significant part of the tax rationalization over, the growth percentage in the years to come will increase. The transformation has been done over a period of 18 months.

Any abrupt transformation could have been either detrimental to revenue or to trade.

**GST FOR**  
**SHIPPING / LOGISTICS**  
**/ EXPORTERS –**  
  
**AN UPDATE.**

## 1. IGST AMENDMENT ACT, 2018

- In the 28<sup>th</sup> GST Council Meeting, certain amendments in IGST Act, 2017 were approved. In Section 12 of the IGST Act, 2017, sub-section (8), the **following proviso has been inserted**, namely: - *“Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods”*. Thus, PoS of goods will be as follows: -

Supply is	Place of Supply	GST
Goods imported into India	Location of the importer	IGST on Imports
Exported from India	Location outside India	Exports are exempted

Further, as per the decisions taken in 32<sup>nd</sup> GST Council Meeting, the amendment **shall be notified from 01<sup>st</sup> February, 2019**.



## 2. SoP ISSUED – E – WAY BILLS

- Circular No. - 64/38/2018-GST dated 14.09.2018 issued as a SoP to clarify the issue of levy of penalty in case of minor errors in E way Bill and to ensure uniformity in the implementation of provisions of law.
- In case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the CGST Act may not be initiated for

spelling mistakes in the name, error in pin-code, error in address to the extent locality and other details are correct, error in one or two digits of the document no. , Error in HSN Code (4 or 6 digits), Error in one / two digits of vehicle number etc.





### 3. E – way Bill – Transporter’s Godown

- Circular No. 61/35/2018-GST dated 04.09.2018 issued considering the difficulties faced by transport industry where goods are stored in the transporter’s godown.
- In case the consignee / recipient taxpayer stores his goods in the godown of the transporter, then the transporter’s godown has to be declared as an additional place of business by the recipient taxpayer.
- Where the transporter’s godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter’s godown (recipient taxpayer’ additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.



## 4. IGST EXPORT REFUNDS

- The processing of IGST refund claims on exports is fully automated. Majority of refunds claims are getting processed and sanctioned within five days of filing of GSTR-1 and GSTR-3B returns.
- Recently, Circular No. 01/2019-Customs dated 02.01.2019 issued by the Customs Wing to further resolve issues such as: -
  - (i) Online filing of both local and Gateway EGM not being done on time by the concerned stakeholders.
  - (ii) Mismatch in local and gateway EGM details wherever both are filed online.
  - (iii) Non-filing of stuffing report by the Preventive officers at Gateway Ports for the LCL cargo being consolidated at the Gateway Ports/CFs in the system.



# 31<sup>st</sup> & 32<sup>nd</sup> GST Council Meetings – Key Highlights

## NEW RETURN SYSTEM

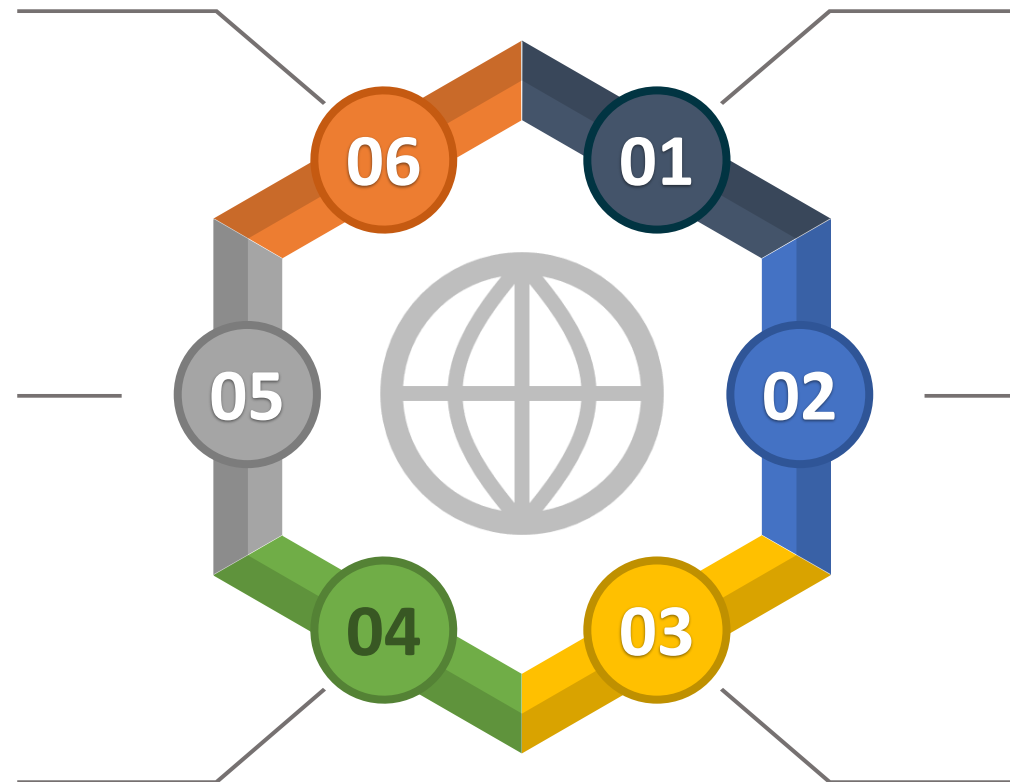
Introduction of New Return System on trial basis from 01.04.2019 and on mandatory basis from 01.07.2019. SAHAJ & SUGAM Returns for small taxpayers.

## EASIER REFUND DISBURSAL

All refund orders on FORM GST RFD-04/06 should be issued on GSTN without any exception by both authorities.

## REDUCTION IN LATE FEE & SECTION 50 AMENDMENT

Reduction in late fees if the requisite returns in FORM GSTR-1, GSTR-3B and GSTR-4 for July, 2017 to September, 2018 are filed by 31<sup>st</sup> March, 2019. Amendment in Section 50 – CGST Act, 2017 – to allow payment of interest on net cash liability.



## RATE RATIONALIZATION

On the way to Standardize GST Rates btw. 12% to 18%. Of the 1,216 commodities, which are used at present, broadly 183 are taxed at zero rate, 308 at 5 %, 178 at 12% and 517 at 18 %.

## DUE DATE - ANNUAL RETURN

Due date for filing Annual Returns in GSTR – 9 and GSTR – 9A and reconciliation statement in GSTR – 9C extended till 30<sup>th</sup> June, 2019.

## SINGLE CASH LEDGER

Rationalization of Cash Ledger in such a manner that there is only one Cash Ledger from which all components of each respective tax are allowed to be paid.



## IMPORTANT CIRCULARS & NOTIFICATIONS ISSUED

•1

- Circular No. – 79/53/2018 dated 31.12.2018 – Clarification on Refund Related Issues.

•2

- Circular No. – 78/52/2018 dated 31.12.2018 – Clarification on Export of services under GST

•3

- Circular No. – 77/51/2018 dated 31.12.2018 – Denial of composition option by tax authorities and effective date thereof

•4

- Circular No. – 76/50/2018 dated 31.12.2018 – Clarification on Certain Issues

## ISSUES REFERRED TO VARIOUS COMMITTEES

•1

- Extending Composition Scheme to Small Service Providers. – **Law Committee & Fitment Committee.**

•2

- Tax Rate on Lotteries – **Committee of States**

•3

- Taxation of Residential Property in Real Estate Sector - **Law Committee & Fitment Committee.**

•4

- Threshold Limit of Exemption under GST regime – **GoM on MSME.**

## LAW AMENDMENTS APPROVED – IN PRINCIPLE

•1

- **Creation of Centralized AAR** to deal with cases of conflicting decisions made by two or more States AARs on the same issue.

•2

- **Amendment of Section 50 – CGST Act**, to provide that Interest should be charged only on the new tax liability of the taxpayer, after taking into account admissible ITC

## GST AMEND. ACT 2018

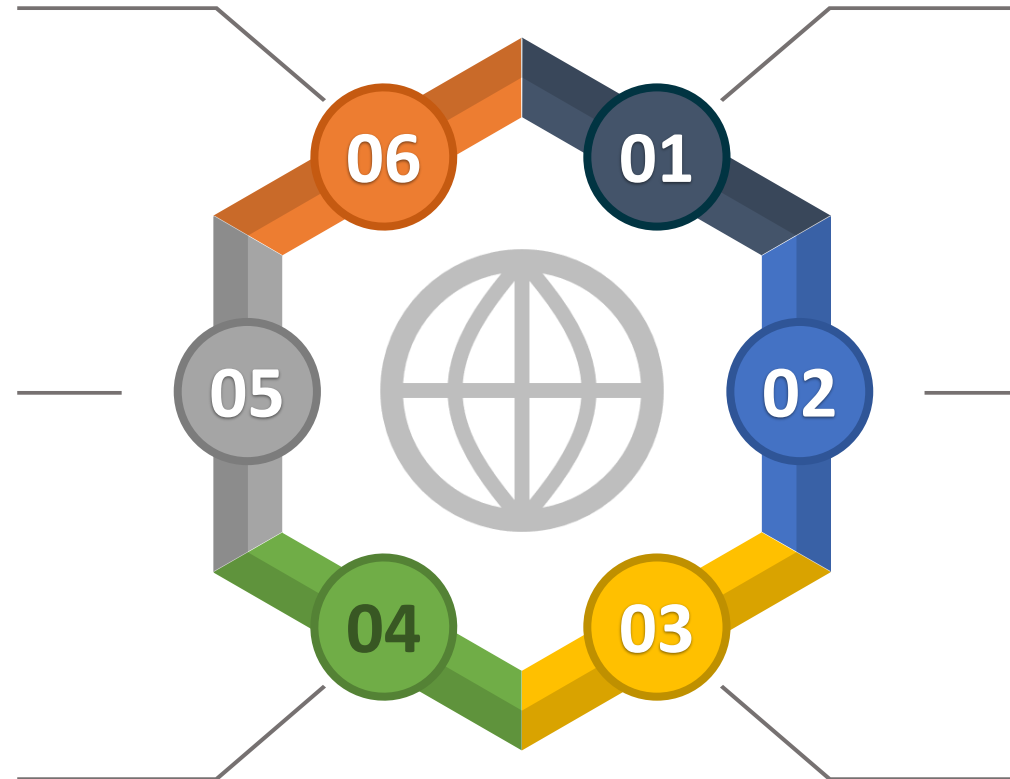
Amendment to CGST, IGST, UTGST, GST (Compensation to States Act) to be notified with effect from 01.02.2019 and consequential amendments in Circulars & notifications to be issued.

### THRESHOLD LIMIT

Two Threshold Limits, 20 Lacs and 40 Lacs as per the choice of States. Operational Details to be worked out.

### SCOPE OF IT-GRC

Expansion in scope of IT-GRC to deal cases having non – technical nature on merit basis.



## COMP. SCHEME FOR SMALL SERVICE PROVIDERS

Composition Scheme for small service providers up to annual turnover of 50 lacs with a tax rate of 6%

## COMPOSITION SCHEME FOR GOODS

GoM recommended to increase the limit of annual turnover for composition scheme to 1.50 crore w.e.f. 1<sup>st</sup> April, 2019. Simplification under Composition Scheme by way of quarterly payment with annual return.

## ACCOUNTING / BILLING SOFTWARE

Provision of free accounting and billing software to small taxpayers by GSTN.

# TRADE FACILITATION MEASURES



## Goods and Services Tax

### GRIEVANCE REDRESSAL PORTAL FOR GST

#### **About this Portal**

The Portal has been designed for lodging complaints by taxpayers and other stakeholders. They can lodge Complaint here indicating issues or problems faced by them while working on GST portal instead of sending emails to the Helpdesk. It has been designed in a manner that the user can explain issues faced and upload screenshots of pages where they faced the problem, for quick redressal of grievances.

Having this portal has the following advantages:

- Enable the user to lodge his complaint and raise tickets himself.
- To provide all required information and reducing to and fro communication between helpdesk and the tax payers, helping to reach a faster resolution.
- Enable the tax payer to check the progress of resolution of his complaint by using the ticket number (acknowledgement number generated after a complaint is lodged).
- Check the resolution comments in case the complaint/ticket is closed.
- Based on selection of category/subject and sub-category, portal provides relevant FAQ/pages of User manual to help the user resolve the problem faced by him.

REPORT ISSUE/COMPLAINT

CHECK TICKET/ISSUE STATUS

Please enter the key word of your issue that you are facing e.g. "GSTR 1" or "PAYMENTS" or "GSTR 3-B".

#### **Type of Issue/Concern**

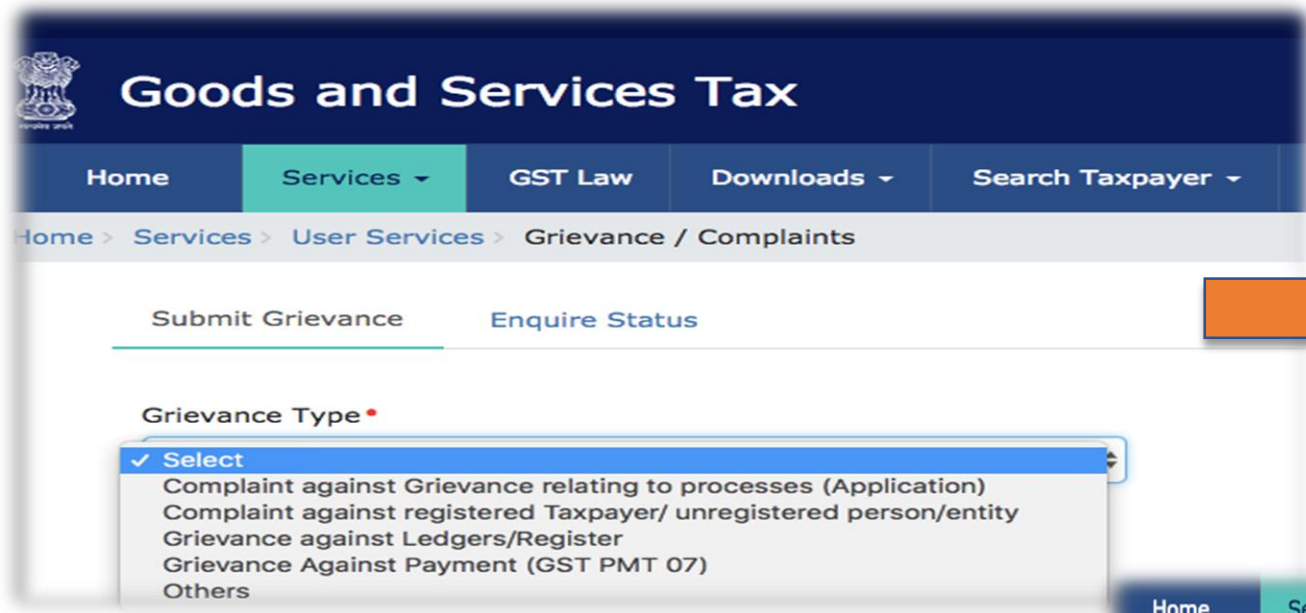
#### **Quick Guide to lodge a complaint/issue:**

Please enter the keyword related to issue / complain being faced by you in the "Type of Issue/Concern" box.

The system will search and show the list of all the issue with the entered keyword from which you can select the exact issue, after which the system will show the FAQ's and relevant sections of User Manual related to that

Grievance Redressal portal for lodging complaints by taxpayers and other stakeholders. Complaints with respect to portal can be lodged here. Facility to uploads screenshots of pages – Self Help Grievance Portal.

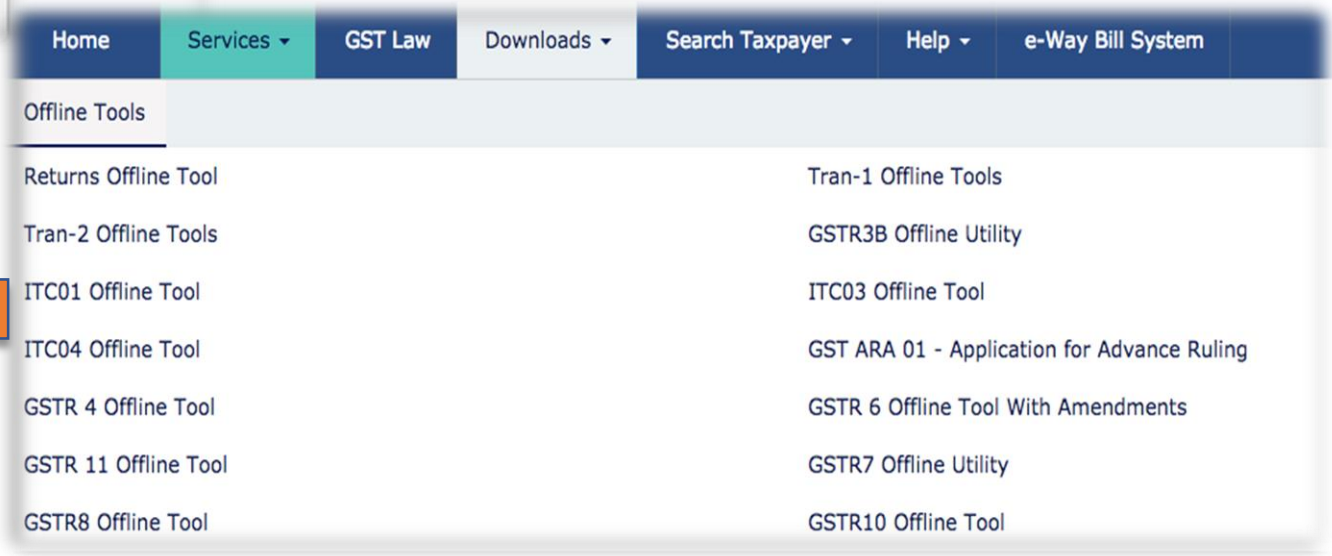




The screenshot shows the 'Goods and Services Tax' portal header with navigation tabs: Home, Services (selected), GST Law, Downloads, and Search Taxpayer. The breadcrumb trail is 'Home > Services > User Services > Grievance / Complaints'. Below the breadcrumb, there are two buttons: 'Submit Grievance' and 'Enquire Status'. A dropdown menu for 'Grievance Type' is open, showing options: 'Select', 'Complaint against Grievance relating to processes (Application)', 'Complaint against registered Taxpayer/ unregistered person/entity', 'Grievance against Ledgers/Register', 'Grievance Against Payment (GST PMT 07)', and 'Others'.

Grievance / Complaints can be lodged under User Services head in GST Portal.

Various Offline Tools available for downloads for quicker / easier filing of Returns



The screenshot shows the 'Offline Tools' section of the GST Portal. The navigation tabs are: Home, Services (selected), GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. The 'Offline Tools' section lists various tools for downloading and filing returns:

Returns Offline Tool	Tran-1 Offline Tools
Tran-2 Offline Tools	GSTR3B Offline Utility
ITC01 Offline Tool	ITC03 Offline Tool
ITC04 Offline Tool	GST ARA 01 - Application for Advance Ruling
GSTR 4 Offline Tool	GSTR 6 Offline Tool With Amendments
GSTR 11 Offline Tool	GSTR7 Offline Utility
GSTR8 Offline Tool	GSTR10 Offline Tool

## Use of e-Way Bill

- e-Way Bill is mandatory for Inter-State movement of goods of consignment value exceeding Rs.50,000/- in motorized conveyance.
- Registered GST Taxpayers can register in the e-Way Bill Portal using GSTIN.
- Unregistered Persons/ Transporters can enroll in the e-Way Bill System by providing their PAN and Aadhaar.
- Supplier/ Recipient/ Transporter can generate the e-Way Bill.
- Vehicle number can be entered/updated in PART - B of Form EWB - 01 by those who have generated the e-Way Bill or by the Transporter.
- QR code is provided in the e-Way Bill to facilitate quick verification.
- Certain goods have been exempted from e-Way Bill and the list is available as Annexure to Rule 138 of CGST Rules. e-Way Bill is not required for transport through non-motorized conveyance.

[More >>](#)

## Modes of Generation

- Various Modes of Generating e-Way Bill
  - Web (Online)
  - Android App - The IMEI of the phone and the registered mobile number has to be given.
  - SMS based (through registered Mobile Number).
  - Excel based upload is provided for bulk generation.
- If the e-Way Bill is generated with wrong information it can be cancelled and new e-Way Bill can be generated.
- Provision for Cancellation of e-Way Bill within 24 hours by the person who have generated the e-Way Bill.
- The Recipient can reject the e-Way Bill within 72 hours of generation.
- Alert messages are also issued to the Users through Online and SMS.

[More >>](#)

## Contents, validity of e-Way Bill

- Contents of PART - A of the Form EWB - 01 can't be edited or modified once generated. PART - B can be updated with Vehicle details/ RR/Airway Bill etc.
- Consolidated e-Way Bill can be generated for vehicle carrying multiple consignments.
- The Validity of e-Way Bill is fixed as one day for every 100 Kms or part thereof. The validity can be extended online before the expiry.
- The e-Way Bill with consignment should have the latest vehicle number which is carrying the said consignment.
- The Users can create their own masters like the list of Customers, Suppliers, Products, and HSN etc.
- For detailed User Manual, FAQs, CBT, and Legal Provision on e-Way Bill.

Complete details provided on the portal with respect to Generation of E- way Bills / Uses of e – way bill/ Contents / Validity of E – way Bill

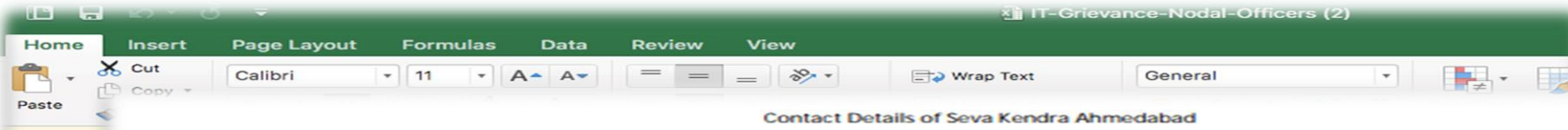
New enhancements in E – way Bill System / GST E – way Bill website regularly updated.



The screenshot shows the homepage of the Goods and Services Tax e-Way Bill System. The header includes the logo of the Central Board of Indirect Taxes & Customs (CBIC) and the text "Goods and Services Tax e - Way Bill System". The navigation menu contains links for Home, Laws, Help, Search, Contact Us, Registration, and Login. A message at the top right states: "If you facing problem while loading Login page or while login please clear your browser cookies." Below the navigation is a large image of a highway with trucks. On the right side, there is a "Latest Updates" section with the date "19/12/2018" and a bullet point: "Common Enrollment For GSTIN Registered Transporters Available." Below this is a "Previous Updates" section with several links to news articles about enhancements in the system.



# CONTACT DETAILS OF NODAL OFFICERS!!



S.No	Name of Zone	Commissioner	Division	Range	Postal Address	Phone number (with STD code)	Fax no. (with STD code)	Email Id	
1	1	<b>State/UT - Grievance Redressal Officer of State/UT for e-way bill system under rule 138D of State GST Rules, 2017</b>							
		<b>S.No.</b>	<b>Name of State/UT</b>	<b>Name of Officers</b>	<b>Designation of Officer</b>	<b>E-mail ID of the officer</b>	<b>Landline</b>		
	1	1	Andhra Pradesh	T.Ramesh Babu	Commissioner(ST)	ap_addlcomp@apct.gov.in	0866-2575482		
	2	2	Arunachal Pradesh						
	3	3	<b>LIST OF NODAL OFFICERS FOR MSME OUTREACH PROGRAM</b>						
	4	4	<b>Andhra Pradesh</b>	<b>Sectors</b>	<b>Name</b>	<b>Designation</b>	<b>Email ID</b>	<b>Mobile No.</b>	
	5	5	Chittoor	Textiles	Shri T Ravi Varma	Assistant Commissioner	r.tiruvaiipathi@gov.in	9849985636	
	6	6	Guntur	Powerloom	Shri G Gobalakrishnan	Assistant Commissioner	gobalakrishnan1960@gmail.com	8072209881	
	7	7	Narsapur	Handicrafts	Shri K Raja Shekhar Reddy	Assistant Commissioner	krsekharareddy@gmail.com	9866021340	
	8	8	Visakhapatnam	Food Processing	Shri N Srujan Kumar	Deputy Commissioner	srujan.k@gov.in	8106088444	
	9	9	East Godavari	Food Processing	Shri Y V Satyanaryana	Assistant Commissioner	acrjydiv-gstvskp@gov.in	9492775341	
	10	10	<b>Arunachal Pradesh</b>						
	11	11	Papumpare	Handloom	Shri Nijit Nandy	Assistant Commissioner	cgstitanagar@gmail.com	9401049103	
	12	12	<b>Assam</b>						
	13	13	Kamrup (Rural)	Handloom	Shri Dinesh Kumar Fuldiya	Assistant Commissioner	akshaygs21@gmail.com	9289800004	
	14	14	Barpeta	Bamboo	Shri Dinesh Kumar Fuldiya	Assistant Commissioner	akshaygs21@gmail.com	9289800004	
	15	15	South Cachar	Bamboo	Shri sudip Kumar Dutta	Assistant Commissioner	rajasudip_16@rediffmail.com	9435071983	
	16	16	<b>Bihar</b>						
	17	17	Madhubani	Handicrafts	Shri Abdul Wahid	Assistant Commissioner	cgstdivisiondarbhanga@gmail.com	8240482678	
	18	18	Gaya	Handloom	Shri Praveen Kumar	Assistant Commissioner	praveenkumar.89@gov.in	8375962302	
	19	19	Patna	Electronics (LED)	Shri Ashutosh Kumar	Deputy Commissioner	ashutoshksingh@gov.in	7840088020	
	20	20	<b>Delhi</b>						
	21	21	Okhla	Electrical equip.	Shri Mashhood ur Rehman Farooqui	Deputy Commissioner	mr.farooqui@nic.in	8860693041	
	22	22	<b>Goa</b>						
	23	23	North Goa	Food Processing	Shri Vivekanand Reddy	Assistant Commissioner	vivekananda.reddy@gov.in	8520022222	
	24	24	<b>Gujarat</b>						
	25	25	Ahmedabad	Plastics	Shri Adesh Kumar Jain	Deputy Commissioner	jainadesh97@gmail.com	9712317156	
	26	26	Kutchh	Handicrafts	Shri Shashikant Sharma	Assistant Commissioner	shashi.sharma@iccgate.gov.in	9461201385	
	27	27	Rajkot	Foundry	Shri Sadeesh Kumar	Assistant Commissioner	k.sadeesh@gov.in	9711992462	
	28	28	Somnath	Food Processing	Shri Pawan Kumar	Assistant Commissioner	pawankambhojaitd@gmail.com	9990912827	
	29	29	Bharuch	Chemicals	Shri Jai Prakash Bhamu	Assistant Commissioner	acde-div7@gstvdtr2.gov.in	7976886601	
	30	30	Valsad	Chemicals	Shri Anuj Bhatnagar	Deputy Commissioner	umbegaondiv-cgstsurat@outlook.com	9408356956	
	31	31	Surendra Nagar	Sanitaryware	Shri V S Ranawat	Assistant Commissioner	ranawatvs@gmail.com	9414670624	
	32	32	<b>Haryana</b>						
	33	33	Panipat	Handloom	Shri Rahul Joldapke	Assistant Commissioner	Panipat_div@yahoo.com	9990983051	
	34	34	Faridabad	Auto Comp.	Shri Mukesh Kumar	Assistant Commissioner	mukeshyadav@gmail.com	9654388151	
	35	35	Manesar	Auto Comp.	Shri Arshdeep Singh	Assistant Commissioner	arshdeep.singh@gov.in	8284984075	
	36	36	Sonipat	Wood Work	Shri Deepak Kumar	Deputy Commissioner	deepak.irs@gmail.com	9958391064	

Complete details of nodal officers for IT – Grievance Committee / Nodal Officers for MSME Outreach programmes / Nodal officers of State / UT for e-way bill system / Contact details for various “Seva kendra” pan India are available to all taxpayers for ready reference.

**Working  
Together**

# Economic Growth and Development

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*Thank  
you*

**Sh. S.K. Rahman**  
**Additional Director General**  
**Directorate General of Goods & Services Tax,**  
**Central Board of Indirect Taxes and Customs**