

Details of the Appellate Authority for Advance Ruling (AAAR)*

Name of State/ Union Territory	Name & Designation of the Member of the State Government for AAAR	Name & Designation of the Member of Central Government for AAAR	Office Address of the AAAR	Telephone / Fax Number & e- mail id of the Office of AAAR
1	2	3	4	5
Andhra Pradesh	Sri. J. Syamala Rao, I.A.S., Chief Commissioner of State Tax, Andhra Pradesh	Sri. Y.S. Shahrawath, I.R.S., Chief Commissioner of Central Tax - Visakhapatnam Zone	O/o Chief Commissioner of Central Tax & Customs, 1st Floor, GST Bhavan, Port Area, Visakhapatnam, AP-530035	0866-2821174, ap_cct@apct.gov.in
Arunachal Pradesh	Azimul Haque (IAS), Secretary, Tax, Excise & Narcotics			Mobile No.9811234786 azimulhaque@hotmail.com
Assam	Sri Anurag Goel, IAS, Commissioer of State Tax, Assam	Sri W.L. Hangshing, IRS, Chief Commissioer, GST Central & Customs	Office of the Commissioner of Taxes, Assam, Kar-Bhawan, G.S. Road, Dispur, Guwahati-781006	0361-2232513 email : cotassam@yahoo.com
Bihar	Commissioner of Commercial Taxes Department, Bihar, Patna	Chief Commissioner of Central Tax		
Chhattisgarh	Mrs. Reena BabaSaheb Kangale, Commissioner , State Tax, Chhattisgarh, Raipur	Shri Hemant Ashok Bhat Chief Commissioner, Central Tax, Bhopal Zone	O/o the Commissioner o f State Tax, 3rd Flore, Vanijyik Kar-GST Bhawan, North Block, Sector-19, Naya Raipur(C.G.)	Tel.No.: 0771-2512666 Fax No.: 0771-2512655 Email – cctd.cg@gov.in
Delhi	Yet to be constituted			
Goa	Shri Dipak M. Bandekar, Commissioner of State Tax	Shri A. K. Pandey, Chief Commissioner, Central Tax, Pune Zone	Office of the Commissioner of Commercial Taxes, Vikrikar Bhaven Panaji Goa 403001	PH.0832- 2229225 / 2229430 Fax: 0832-2225032 comm-ctax.goa@nic.in
Gujarat	Shri P.D.Vaghela, Commissioner of State GST, Rajya Kar Bhavan, Ahmedabad	Shri Ajay Jain, Pr. Chief Commissioner, GST & CX Zone, Ahmedabad	A/5, Rajya Kar Bhavan, Behind Times Of India, Ashram Road, Ahmedabad- 380009.	Tel.No.:079-26584509; gujadvrul-apl- gstn@gujarat.gov.in
Haryana	Shri Amit Kumar Agrawal, IAS, Excise and Taxation Commissioner Haryana	Ms. Manoranjan Kaur Virk Chief Commissioner, Panchkula, GST & CX Zone	Excise and Taxation Commissioner, Vanijya Bhawan, Plot No.1-3, Sector-5, Panchkula, Haryana	Tel:0172-2561345 (Centre) Tel:0172-2590990 (State) Fax:0172-2590983 EmailID: etchry@gmail.com
Himachal Pradesh	Shri Rajeev Sharma, Commissionr of State Taxes & Excise	Ms. Manoranjan Kaur Virk Chief Commissioner of GST, Chandigarh Zone		
Jammu & Kashmir	Sh. P.K.Bhat, KAS Commissioner State Taxes, J&K	Ms. Manoranjan Kaur Virk, Chief Commissioner, Chandigarh GST & CX Zone	Jammu: E&TComplex, Railhead, Panama Chowk Jammu Kashmir: E&T Complex, Solina Rambagh, Srinagar	Tel (Jammu) 0191-2470920 Tel (Srinagar) 0194-2310135 Email.cctjk@jkcomtax.gov.in
Jharkhand	The Commissioner of State Tax	The Chief Commissioner of Central Tax	O/O the Commissioner of Commercial Taxes, Govt. of Jharkhand, Project Bhawan, Dhurwa, Ranchi-834004.	Tel.No.0651-2400941; Fax No.0651-2400944; Email:- ndcomtax.gov.in
Karnataka	The Commissioner of Commercial Tax, (Karnataka) Bengaluru	The Principal Chief Commissioner, Bengaluru, GST & CX Zone, Bengaluru	O/o the Commissioner of Commercial Taxes, Vanijya Terige Karyalaya, Kalidasa Road, Gandhinagar, Bengaluru- 560009	Tel.No.: 080-22262935; Fax No.: 080-22263595 email: cto.karbg@nic.in
Kerala	Dr.Rajan N Khobragade IAS, Commissioner of State Tax	Shri. Pullela Nageswara Rao, IRS, Chief Commissioner of Central Tax, Central Excise & Customs	STATE: 9th Floor, Tax Towers, Killippalam, Karamana PO, Thiruvananthapuram PIN-695002 CENTRE: O/o the Chief Commissioner of Central Tax, CE &C, Thiruvananthapuram Zone, C.R. Bldg, I.S.Press Road, Kochi-682018	0471-2785202; 0471-2785203 cct.ctd@kerala.gov.in; 0484-2394100/ 2390404 / 0484-2397885 Fax: 0484-2397614 cccchin@nic.in
Madhya Pradesh	The Commissioner of State Tax	The Chief Commissioner of Central Tax		
Maharashtra	Shri Rajiv jalota, Commissioner of State Tax	Ms.Sungita Sharma, Chief Commissioner of CGST and CE, Mumbai Zone	15th Floor, Air India Building, Nariman Point, Mumbai - 400021	Tel.No.: 022-22747804 ; 022-22747806; aaar.gstmumbaizone@gov.in
Manipur	Smt. Mercina R Panmei, The Commissioner of Taxes	Shri Devendra Singh Chief Commissioner of Guwahati GST & CX Zone	STATE: Department of Taxes, Govt of Manipur, old guwahati HC building, north A.O.C., Imphal West, Manipur-795001 CENTRE: CGST Commissionerate, Imphal, Al-Noor Tower, Kabo Leikai, Nongpok 25/A, North AOC, Imphal East, Manipur.	State: 0385-2442521, tax-mn@nic.in Centre: 0385- 2446262, cgst.imphal@gov.in

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Meghalaya	Shri Abhishek Bhagotia, IAS, Commissioner of State Tax, Meghalaya	Shri W.L. Hangshing, IRS, Chief Commissioner of Central Tax, Shillong Zone, Meghalaya	Administrative Building, Lower Lachumiere, Shillong-793001	Tel. (0364) 2226857 email comtax-meg@gov.in
Mizoram	Shri L.H Rosanga, Commissioner of State Tax	Shri W.L. Hangshing, Chief Commissioner of CGST	Office of the Commissioner of State Tax, New Secretariat, Khatla, Aizawl - 796001	Tel- 0389-2336167, comtax.azl-mz@nic.in
Nagaland	Commissioner of State Taxes, Nagaland	Chief Commissioner of Central Tax, Guwahati, GST & CX Zone		
Odisha	Shri Saswat Mishra, Commissioner of Commercial Taxes & GST, Odisha	Shri Rakesh Kumar Sharma, Chief Commissioner, Bhubneswar GST & CX Zone	2nd Floor, C.R.Bldg.(GST Bhawan), Rajaswa Vihar, Near Vani Vihar, Bhubaneswar (Odisha), -751007	Tel:-0674-2589935, Fax:-0674-2589938 email:- ccu-cexbr@nic.in
Puducherry	The Commissioner of State Tax, Commercial Taxes Department, Govt.	The Principal Chief Commissioner, Chennai GST &		
Punjab	Yet to be constituted			
Rajasthan	Shri Alok Gupta, Commissioner, Commercial Tax, State of Rajasthan	Dr. S.L. Meena, Chief Commissioner, CGST & CE, Jaipur Zone, Jaipur	Room No.104, 1st Floor, NCR Building, Statue Circle, C-Scheme, Jaipur, Rajasthan	0141-2385155; 0141-2385130 ccu-cexjpr@nic.in
Sikkim	Smt. Dipa Basnet, Commissioner of Commercial Taxes, Commercial Taxes Division, FRED, Gangtok	Shri Rakesh Kumar Sharma, Chief Commissioner of CGST & C, Kolkata Zone	Commercial Taxes Division, Government of Sikkim, Gangtok, East Sikkim, Pin_737101	03592-280485 gositct@yahoo.com; cckolkatazone@yahoo.co.in ; ccu-cexkoa@nic.in
Tamil Nadu	Commissioner of State Tax	Principal Chief Commissioner, Chennai GST & Central Excise Zone	O/o the Commissioner of Commercial Taxes, Ezhilagam, No.3, Kamarjar Salai, Chepak, Chennai-600005	Tel. No.:044-28521744; Fax.No.:044-28551864 email: cct@ctd.tn.gov.in
Telangana	Sri. V. Anil Kumar, Commissioner of State Tax	Shri Bankey Behari Agrawal, Chief Commissioner, Central Tax and Customs	O/o Commissioner of State Tax, C.T.Complex, Nampally, Hyderabad.	Tel.040-24652356 Fax.040-24618912 e-mail - tg_cct@tgct.gov.in
Tripura	Shri Nagesh Kumar. B, Chief Commissioner of State Tax	Shri W. L. Hangshing, Chief Commissioner of Central Tax	Office of the Commissioner of Taxes & Excise, 3rd Floor, Khadya Bhawan, Pandit Nehru Complex, Gurkhabasti, Agartala, West Tripura-799006	Tel No.: (0381)-232 5984, Email Id: ct.tax-tr@gov.in
Uttar Pradesh	Smt. Amrita Soni (IAS) Commissioner Commercial Tax Dept, UP	Shri Rajeev Tandon, Pr.Chief Commissioner, CGST & Central Excise, Lucknow Zone	4, Vibhuti Khnad, Gomti Nagar, Lucknow - 226010	0522 - 2721147 ctcomhqluup@nic.in 0522 - 2233136 ccu-cexlko@nic.in
Uttarakhand	Smt. Sowjanya, Commissioner of State Tax, Uttarakhand	Shri S.H. Hasan, Chief Commissioner, Customs & CGST, Meerut Zone, Meerut	O/o the Commissioner of Commercial of CGST, Commissionerate, E-Block, Nehru Colony, Haridwar Road, Dehradun	Ph.0135-2668668(O) Fax.0135-2668732 email-acdehradun@gmail.com
West Bengal	Ms Smaraki Mahapatra, IAS, Commissioner of State Tax, West Bengal	Sri Rakesh Kumar Sharma, IRS, Chief Commissioner, CGST & CX, Kolkata	O/o the AAAR, 14, Beliaghata Main Road, Kolkata - 700015	Phone:+913371221209, Email: ashoke.k.chatterji@wbco mtax.gov.in.
UTs (Without Legislature)				
Andaman and Nicobar Islands	Sh. Udit Prakash, Commissioner, GST, UT of Andaman and Nicobar Islands	Sh. Rakesh Kumar Sharma, Chief Commissioner of Central Tax, Kolkata Zone		
Chandigarh	Sh. Ajit Balaji Joshi, Excise and Taxation Commissioner, UT of Chandigarh	Ms. Manoranjan Kaur Virk, Chief Commissioner of Central Tax, Chandigarh Zone	Deputy Commissioner Office, Sector 17, Chandigarh	0172-2700109 dc-chd@nic.in 172-2704180 ccu-cexchd@nic.in
Daman & Diu	Sh. Sandeep Kumar Singh, Commissioner (UT GST), UT of Daman and Diu	Sh. Ajay Jain, Chief Commissioner of Central Tax, Vadodara Zone		
Dadar and Nagar Haveli	Sh. Kannan Gopinathan, Commissioner, (UT GST), UT of Dadra and Nagar Haveli	Sh. Ajay Jain, Chief Commissioner of Central Tax, Vadodara Zone		
Lakshadweep	Sh. Vijendra Singh Rawat, Secretary (Planning, Statistics and Taxation) (UT GST), UT of Lakshadweep	Sh. Pullela Nageswara Rao, Chief Commissioner of Central Tax, Thiruvananthapuram Zone	Directorate of (Planning, Statistics & Taxation), Secretariat Building, Kavaratti, UT of Lakshadweep	04896-2622274/263299 lak-adps@nic.in

* Note: The Details are as per the Notifications and information available with the Council's Secretariat.