

Details of the Authority for Advance Ruling (AAR)*

| Name of State/ Union Territory | Name & Designation of the Member of the State Government for AAR | Name & Designation of the Member of Central Government for AAR | Office Address of the AAR | Telephone / Fax Number & e-mail id of the Office of AAR |
|-----------------------------------|--|---|---|--|
| 1 | 2 | 3 | 4 | 5 |
| States | | | | |
| Andhra Pradesh | Sri. D. Ramesh, Addl. Commissioner (ST) | Sri. S. Narasimha Reddy, JC (CT), Kakinada | O/o the Chief Commissioner of State Tax, 5-59, R.K. Spring Valley Apartments, Block-B, Edupugallu (V), Kankipadu (M), Vijayawada, Krishna Dist. Andhra Pr.-521144 | 0866-2821175, arcapgst2017@gmail.com |
| Arunachal Pradesh | Airudh S. Singh, IRS Commissioner of Tax & Excise | Shri Suven Das Gupta, Joint Commissioner | Office of the Commissioner, Kar Bhavan, Sector-C Itanagar, District Papum - Pare, Arunachal Pradesh | 1. 0360-2211771, Fax no.2291993, 9712574717. tax-com-arn@nic.in; anirudhssingh@gmail.com 2. 0360-2350641; 9163083333 cgstitanagar@gmail.com, suvenddasgupta@gmail.com |
| Assam | Shri Ramen Kumar Barman, Joint Commissioner of State Tax, Assam | Shri Viswajeet Singh, Joint Commissioner, CGST & CEC Commissionerate, Dibrugarh | Office of the Commissioner of Taxes, Kar-Bhawan, G.S. Road, Dispur, Guwahati-781006, Assam | 0361-2232513, cotassam@yahoo.com |
| Bihar | Shri Sanjay Kumar Mawandia, Additional Commissioner, Commercial Taxes Department | Shri Ashwini Kumar, Additional Commissioner, CGST | Ground Floor, Commercial Tax Department, Vikash Bhawan, Baily Road, Patna-800001 | |
| Chhattisgarh | Shri S.K. Bakshi, Joint Commissioner, State Tax, HQRS. Raipur | Shri R.K. Singh Joint Commissioner, GST & Central Excise, Raipur | O/o The Commissioner of Commercial Tax, Chhattisgarh, Civil Lines, Near Rajbhawan, Raipur, Chhattisgarh. | skbuxy.ctd@gmail.com 0771-2423518 rajesh.nono@gmail.com 0771-2274746 |
| Delhi | Shri Vinay Kumar, Spl Commissioner, DGST | Shri Pankaj Jain, Joint Commissioner (Audit-I), CT & CE, Commissionerate of Central Taxes | Room No.304, 3rd Floor, Trade & Taxes Department Govt. of NCT of Delhi, I.P. Estate New Delhi - 110002 | 011-23352310 ; 011-23379723 vinaykumar.49@gov.in pankaj.jain67@nic.in |
| Goa | Shri Rajan K. Satardekar, Additional Commissioner of State Tax | Shri S.K. Sinha, Additional Commissioner, Central GST, Goa | O/o The Commissioner of Commercial Tax, Vikrikar Bhavan, Mahatama Gandhi Road, Panaji, Goa- 4030001. | 2229430 / 2229225 adcomm-ctax.goa@nic.in |
| Gujarat | Shri Rajan B.Mankodi, Joint Commissioner, State GST (Legal) | Shri Gyan Chand Jain, Joint Commissioner CGST | A/5, Rajya Kar Bhavan, Behind Times Of India, Ashram Road, Ahmedabad-380009 (Gujarat) | (079)26584509; gujadvrul-gstn@gujarat.gov.in |
| Haryana | Shri Vijay Kumar Singh, Addl. Excise & Taxation Commissioner | Mrs. Sangeeta Karmakar, Joint Commissioner, GST, Panchkula | Excise & Taxation Commissioner, Haryana, Vanijya Bhawan, Sector-5, Panchkula | 0172-2590931; 0172-2561335 vjsing2k@haryanatax.gov.in commr-cexpchkl@nic.in |
| Himachal Pradesh | Shri Hitesh Sharma, Joint Commissioner of State Taxes and Excise | Shri Ravindra Kumar, Joint Commissioner | | 01894235546, 01722704039 detc.tax@mailhptax.gov.in; ravindra.kumar76@nic.in |
| Jammu & Kashmir | Mr. P. K. Bhat, (KAS), Additional Commissioner, Tax Planning, J&K | Shri C.L. Dogra, Additional Commissioner, CGST & CX | Jammu: Excise and Taxation Complex, Rail Head, Jammu. Kashmir: Excise and Taxation Complex, Ram Bagh, Srinagar. | 0191-2477303; aarjkgst@gmail.com 0194-2310875/ 2310135; aarjkgst@gmail.com |
| Jharkhand | Shri Ramchandra Prasad Barnwal, Joint Commissioner (Appeal), Ranchi Div, Ranchi | Shri Pradhuman Badariprasad Meena, Joint Commissioner, CGST & CX Sub Commissionerate, Dhanbad | O/o the Joint Commissioner (Appeals), Ranchi Division, Ranchi Court Campus, Kutcheri, Ranchi-834001 | 0651-2206773; 9431391539; 0326-2300539, ranchiappeal@jharkhandcomtax.gov.in; pbmeena.irs@gov.in |
| Karnataka | Dr. M.P. Ravi Prasad, Joint Commissioner of Commercial Taxes (Vigilance), Bengaluru | Shri Harish Dharnia, Joint Commissioner, Central Tax, Bengaluru Zone | 6th Floor, Vanijya Therige Karyalaya, Kalidasa Road, Gandhinagar, Bengaluru-560009 | 9448459539; shripramara@gmail.com and jc.hqeiubng-ka@nic.in 9819377516; harish_dharnia@yahoo.co.in |
| Kerala | Shri. N Thulaseedharan Pillai, Joint Commissioner (General) | Sh.S.Anil Kumar, I.R.S. Additional Commissioner, Central Tax & Central Excise | Office of the Joint Commissioner (General), State Goods and Services Tax Department, Kerala Thiruvananthapuram | 0471- 2785236; 0471- 2785244 jcg.ctd@kerala.gov.in |
| Madhya Pradesh | Shri Manoj Kumar Choubey Joint Commissioner of State Tax, Commercial Tax Division Indore-1 | Shri Rajeev Agrawal, Joint Commissioner, CGST & Central Excises, Indore | Office of Commissioner Commercial Tax, Moti Bungalow Compound, M.G.Road PIN 452007, Indore | Telephone No. 0731-2437315 email id -- aar@mptax.mp.gov.in |
| Maharashtra | Shri B.V.Borhade, Joint Commissioner of State Tax | Shri Pankaj Kumar, Joint Commissioner of Central Tax | Office of the Advance Ruling Authority (GST) 8 th floor, New Bldg, GST Bhavan, Mazgoan Mumbai-10 | 022-23760746, advancerulinggst@mahavat.gov.in |
| Manipur | Miss Thari Satkil, Additional Commissioner of Taxes | Shri M.C. Marandi, Joint Commissioner | Department of Taxes, Govt of Manipur, Old Guwahati high Court Building, North A.O.C., Imphal Westg, Manipur-795001. | Centre: 0385-2446262; 9830786568, cgst.imphal@gov.in, mcmarandi921@gmail.com State: 0385-2442521, 8920800376 thari.sitkil@nic.in, tax-mn@nic.in |

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| Meghalaya | | Shri L. Beimopha, Joint Commissioner of CGST, Shillong Zone, Meghalaya | Administrative Building, Lower Lachumiere, Shillong-793001 | 9436110052; 9874418877 email id: leonard.khongsit@gov.in l.beimopha@gov.in |
| Mizoram | Shri H.K. Lalhawngliana, Joint Commissioner of State Tax, Mizoram, Aizawl | Shri Sanjay Prasad, Joint Commissioner, Aizawl CGST & CX | Commissioner of State Tax, New Secretariat Complex, Aizal, Mizoram - 796001 | 0389-2336273 / 9436155443; mahawnga@gmail.com |
| Nagaland | Shri Wochamo Udyuo, Additional Commissioner of State Taxes, Nagaland : Dimapur | | O/o Commissioner of State Taxes, Nagaland : Dimapur | 9436007322 wochamo@rediffmail.com |
| Odisha | Shri Ananda Satapathy, Additional Commissioner of State Tax | Shri Nilanjan Pan, Joint Commissioner, Central Tax, | O/o the Chief Commissioner, GST & Central Excise, Central Revenue Building, GST Bhawan, Rajaswa Vishar, Near Vani Vihar, Bhubaneswar, Odisha -751007 | 943711721 ; 9830288794, asatpathy1960@gmail.com, & nilanjan_pan@yahoo.com |
| Puducherry | Thiru Shivraj Meena, Joint Commissioner, Commercial Tax Department | Thiru A. Syam Sundar, IRS(C&CE), Joint Commissioner (Hqrs.), GST & CE, Puducherry | O/o the Commissioner of State Tax, Commercial Tax Department, Puducherry. | |
| Punjab | Ms. Navdeep Bhinder, Joint Commissioner of State Tax, Punjab | Ms. Parul Garg, Joint Commissioner, CGST Chandigarh Zone | | Centre:+91-7340960775 parul.garg@gov.in |
| Rajasthan | Shri Hemant Jain, Joint Commissioner of State Tax | Shri Jagdish Prasad Meena, Additional Commissioner, CGST & CX Appeals Commissionerate, Jaipur | Room no 313, 1st Floor, Kar Bhawan, Ambedkar Circle, Near Rajasthan High Court, Jaipur -302005. | 0141-2388835; sgstaar@gmail.com |
| Sikkim | Shri Manoj Rai, Joint Commissioner | Shri Prakash Chandra Nayak, Joint Commissioner, CGST, Siliguri CGSTCommissionerate | CTD Head Office, Government of Sikkim, Deorali, Gangtok, PIN-737101 | 03592 – 280485 manojrai.ctd@sikkim.gov.in and- manojrai.skm@gmail.com |
| Tamil Nadu | Shri Thiru S. Vijay Kumar Joint Commissioner (Enforcement), Interstate Investigation Cell, Chennai | Smt. Manasa Gangorti Kata, Joint Commissioner of GST & CE TamilNadu and Puduchery | O/o of the Additional Chief Secretary / Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai – | 044-28514250 tnadvancerulingauthority@ ctd.tn.gov.in |
| Telangana | Smt. J. Laxminarayana, Additional Commissioner (State Tax) | Shri V. Srinivas, Joint Commissioner | O/o Commissioner of Commercial Taxes, M.J Road, Nampally, Hyderabad-500001 | 9949992679 ; 9840295283 1.tg-jcpolicy@tgct.gov.in; 2.ventru.srinivas@gov.in |
| Tripura | Sri Dasharath Debbarma, TCS, SSG, Additional Commissioner of State Tax, Tripura | Shri L. Beimopha, Joint Commissioner, Central Goods and Services Tax | O/o the Chief Commissioner of State Tax, 3rd Floor of Khadya-O-Bhokta Bhawan, Pandit Nehru Complex, Gurkhabasti, Agartala, Tripura (West), Pin-799006 | AAR State 0381-2325534, 0381-2325554 (FAX) aartripura@gmail.com AAR Central 9874418877 l.beimopha@gov.in |
| Uttar Pradesh | Shri Sanjay Kumar Patahak, Joint Commissioner (Law) Commercial Tax, U.P. Lucknow. | Shri Dinesh Kumar, Joint Commissioner, GST & Central Excise, Lucknow Zone. | Commissioner Commercial Tax, U.P., 4, Vibhuti Khand, Gomti Nagar, Lucknow. | 7235001019 sanjay.111972@gov.in 9836952854 dineshcustom11@yahoo.com |
| Uttarakhand | Shri Vipin Chandra,, Addl.Commissioner, State Tax, Hq. Dehradun | Shri Amit Gupta, Joint Commissioner, Central Tax, Dehradun | 1.State Tax Headquarter, Pulia No- 06, Ring Road, Nathanpur, Dehradun. 2.Office of Commissioner, GST, E- Block, Nehru Colony, Dehradun | 9837065275,fax-0135-2669935 8469378472.Fax-0135-2668732 1. vipin1965dc@gmail.com 2.guptaamit.irs@gmail.com |
| West Bengal | Shri Parthasarathi Dey, Senior Joint Commissioner of State tax | Mr.Sydney D'Silva, Joint Commissioner, CGST & CX, Kolkata Zone | 14, Beliaghata Road, Kolkata-700015 | 9433016261 ; 9820239060, Parthasarathi.dey@wbcomtax.gov.in dsilvasydney@gmail.com |

UTs Without Legislature

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| Andaman and Nicobar Islands | Sh. Subhankar Ghosh, Joint Commissioner, GST, UT of Andaman and Nicobar Islands | Sh. D. P. S Khushwah, Joint Commissioner of Central Tax, Kolkata Zone | | |
| Chandigarh | Sh. Rakesh Kumar Popli, Additional Commissioner, Excise and Taxation Department, UT of Chandigarh | Sh. Kumar Gaurav Dhawan, Joint Commissioner of Central Tax, Chandigarh Zone | | |
| Daman & Diu | Smt. Charmie Parekh, Deputy Commissioner (UT GST) UT of Daman and Diu | Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone | | |
| Dadar and Nagar Haveli | Sh. Rajat Saxena, Deputy Commissioner, (UT GST), UT of Dadra and Nagar Haveli | Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone | | |
| Lakshadweep | Sh. Ankit Kumar Agarwal, Director (Planning, Statistics and Taxation) (UT GST), | Sh.S.Anil Kumar, I.R.S. Additional Commissioner, Central Tax & Central Excise | | |

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