

## 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
Andhra Pradesh	Sri J.V.M. Sarma, Joint Commissioner of State Tax	Sri Amnaresh Kumar, Joint Commissioner of Central Tax	O/o the Chief Commissioner of State Tax, 5-59, R.K. Spring Valley Apartments, Block-B, Edupugallu (V), Kankipadu (M), Vijayawada, Krishna District, Andhra Pradesh-521144	0866-2821175, arcavgst2017@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, suvendasgupta@gmail.com
Assam	Shri Ramen Kumar Barman, Joint Commissioner of State Tax, Assam	Shri J.K. Simte, Additional Commissioner, GST, CBEC, Guwahati.	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, Bihar, Patna	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 Rajbhavan, 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), Central Taxes & Central Excise, 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, Vanijiya 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	<b>Jammu:</b> Excise and Taxation Complex, Rail Head, Jammu. <b>Kashmir:</b> 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, Kutchery, 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 / Lakshadweep	Shri. N Thulaseedharan Pillai, Joint Commissioner (General)	Sh.B.G. Krishnan, Joint Commissioner, Central Tax	Office of the Joint Commissioner (General), State Goods and Services Tax Department, Kerala Thiruvananthapuram	0471- 2785236; 0471- 2785244 jcg.ctd@kerala.gov.in

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Madhya Pradesh	Shri Manoj Kumar Choubey Joint Commissioner of State Tax, Commircial Tax Division Indore-1	Shri Rajeev Agrawal, Joint Commissioner, O/o Commissioner CGST & Central Excies, Indore	Office of Commissioner Commercial Tax, Moti Bunglow Compund, 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 <sup>th</sup> floor, New Building, GST Bhavan, Mazgoan Mumbai-10	022-23760746, advancerulinggst@mahavat.gov.in
Meghalaya	Shri L. Khongsit, Joint Commissioner of Taxes, 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
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
Punjab	Ms. Navdeep Bhinder, Joint Commissioner of State Tax, Punjab	Shri G.S. Bains, IRS Joint Commissioner, CGST Chandigarh Zone		
Rajasthan	Shri Sudhir Sharma, Joint Commissioner	Shri Nitin Wapa, Joint Commissioner	Shri Sudhir Sharma, Joint Commissioner, Room No.313, II Floor, Kar Bhawan, Ambedkar Ciorcle, Jaipur; Shri Nitin Wapa, Joint Commissioner, Room No.229, NCR Building, State Circle, C-Scheme- Jaipur.	Shri Sudhir Sharma 09414718908; 0141- 2388835; ac-jaipur- spl7@rajasthan-gov.in ; Shri Nitin Wapa 09805100023, nitin.wapa@gov.in; nitinwapa@gmail.com
Sikkim	Shri Manoj Rai, Joint Commissioner	Shri Prakash Chandra Nayak, Joint Commissioner, CGST, Siliguri CGST Commissionerate	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 – 600005	044-28514250 tnavancerulingauthority@ 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) aatripura@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-248010. 2.Office of Commissioner, GST, E- Block, Nehru Colony, Dehradun- 248010	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	Sri Vishwanath, Joint Commissioner of Central Tax	14, Beliaghata Road, Kolkata- 700015	9433016261 ; 8080812324, Parthasarathi.dey@wbcomtax.gov.in Vishwanath.verma2007@gmail.com

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