



350/Future Initiative/GSTC/2019/9106-54-16/5/23
Office of the Goods & Services Tax Council

5th Floor, Tower-II, Jeevan Bharti Building,
 Connaught Place, New Delhi
 Dated:16-05-2023

OFFICE MEMORANDUM

Subject: Nomination of Committee of Officers for each State/UT by All India Co-ordination Committee as per Model All India GST Audit Manual.

The undersigned is directed to refer to para 8.1.5 of the Model All India GST Audit Manual which has recommended the constitution of the Committee of Officers for each State /UT comprising the State GST Commissioner and the CGST Commissioner preferably located at the same station for the purpose of actual audit. The Committee of Officers shall select the taxpayers based on the themes which have been finalized by the All India Coordination Committee. The details of the Taxpayers so selected shall be shared with Audit Formations of the Central and State Tax Authorities for conducting Audit Proceedings. The Committee shall perform the functions assigned to it as per the said Audit Manual.

2. Accordingly, the **Committees of Officers for each state** is being formed by the All India Coordination Committee **by designation** as follows:

S.No	Name of State/UT	Designation of State GST Officer	Name of CGST Audit Commissionerate	Designation of CGST officer

o/c

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1	Andaman and Nicobar Islands	Deputy Commissioner, District of South Andaman	Kolkata II	Commissioner of CGST, Audit-II, Kolkata
2	Andhra Pradesh	Chief Commissioner (State Tax)	Guntur	Commissioner of CGST, Audit, Guntur
3	Arunachal Pradesh	Secretary (Tax & Excise)	Guwahati	Commissioner of CGST, Audit, Guwahati
4	Assam	Commissioner of Taxes, Guwahati, Assam	Guwahati	Commissioner of CGST, Audit, Guwahati
5	Bihar	Commissioner-Cum-Secretary, Commercial Taxes Department	Patna	Commissioner of CGST, Audit, Patna
6	Chandigarh	Commissioner, Excise & Taxation	Chandigarh	CGST Audit Commissioner, Chandigarh
7	Chhattisgarh	Commissioner, Commercial Tax	Raipur	Commissioner of CGST, Audit, Raipur
8	Dadra and Nagar Haveli & Daman and Diu	Commissioner (VAT)	Surat	Commissioner of CGST, Audit, Surat
9	Delhi	Commissioner Department of Trade & Taxes, Govt of NCT of Delhi	Delhi I	Commissioner of CGST, Audit
10	Goa	Commissioner of State Tax	Pune II	Commissioner of CGST, Audit
11	Gujarat	Special Commissioner of State Tax	Ahmedabad	Commissioner of CGST, Audit,



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12	Haryana	ETC & Secy. E&T	Panchkula	Ahmedabad Commissioner of CGST, Audit, Panchkula
13	Himachal Pradesh	Commissioner of State Taxes and Excise Department of State Taxes & and Excise	Chandigarh	Commissioner of CGST, Audit, Chandigarh
14	Jammu and Kashmir	Commissioner State Taxes Department, Jammu & Kashmir	Jammu	Commissioner of CGST, Audit, Jammu
15	Jharkhand	Commissioner, Department of Commercial Taxes Department of Commercial Taxes	Ranchi	Commissioner of CGST, Audit, Ranchi
16	Karnataka	Commissioner of Commercial Taxes, Karnataka	Bengaluru I	Commissioner of CGST, Audit, Bengaluru-I
17	Kerala	Principal Secretary and Commissioner of State Tax	Kochi	Commissioner of CGST, Audit, kochi
18	Ladakh	Additional Secretary, Finance, UT Ladakh	Jammu	Commissioner of CGST, Audit, Jammu
19	Lakshadweep	Director of Planning Statistics & Taxation and Industries Planning Statistics & Taxation	Kochi	Commissioner of CGST, Audit, Kochi
20	Madhya	Commissioner	Indore	Commissioner



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	Pradesh	of State Tax		of CGST, Audit, Indore
21	Maharashtra	Commissioner of State Tax Directorate Complex	Mumbai I	Commissioner of CGST, Audit, Mumbai
22	Manipur	Commissioner of Taxes	Guwahati	Commissioner of CGST, Audit, Guwahati Guwahati
23	Meghalaya	Commissioner of Taxes Office of the Commissioner of Taxes	Guwahati	Commissioner of CGST, Audit, Guwahati
24	Mizoram	Commissioner of State Tax	Guwahati	Commissioner of CGST, Audit, Guwahati
25	Nagaland	Commissioner of State Taxes	Guwahati	Commissioner of CGST, Audit, Guwahati
26	Odisha	Commissioner of CT & GST, Odisha	Bhubaneswar	Commissioner of CGST, Audit, Bhubaneswar
27	Puducherry	Commissioner (State Taxes)	Chennai I	Commissioner of CGST, Audit, Chennai
28	Punjab	Taxation Commissioner Excise and Taxation	Ludhiana	CGST Audit Commissioner, Ludhiana
29	Rajasthan	Commissioner, Commercial Tax	Jaipur	Commissioner of CGST, Audit, Jaipur
30	Sikkim	Commercial Taxes Division	Durgapur	Commissioner of CGST, Audit, Durgapur
31	Tamil Nadu	Principal	Chennai I	Commissioner



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		Secretary / Commissioner of Commercial Taxes		of CGST, Audit, Chennai
32	Telangana	Commissioner of Commercial Taxes	Hyderabad I	Commissioner of CGST, Audit, Hyderabad
33	Tripura	Commissioner of Taxes & Excise	Guwahati	Commissioner of CGST, Audit, Guwahati
34	Uttar Pradesh	Commissioner, Commercial Tax	Lucknow	Commissioner of CGST, Audit, Lucknow
35	Uttarakhand	Commissioner State Tax, Uttarakhand	Dehradun	Commissioner of CGST, Audit, Dehradun
36	West Bengal	Commissioner, Directorate of Commercial Taxes, West Bengal	Kolkata I	Commissioner of CGST, Audit, Kolkata

Saurav Suman Shardool
16/05/23

Saurav Suman Shardool
DIRECTOR
16-05-2023
(Approved on e-office)

To,

The Concerned Officers of State/ UT/ CGST

Copy to:

- 1. PPS to Revenue Secretary**
- 2. Members, All India Co-ordination Committee**
- 3. The Chairman, CBIC, North Block, New Delhi**
- 4. Member (Compliance management), CBIC**
- 5. Member (GST), CBIC**
- 6. DG, Audit**

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For the ready references the details of the officers and addresses are annexed as Annexure-A

S.No	Name of State/UT	Details of State GST Officer	Name of CGST Audit Commissioner	Detail of CGST office
1	Andaman and Nicobar Islands	Ms. Vedhita Reddy, IAS RGT Road, AHW Colony, Shadipur, Port Blair, Andaman and Nicobar Islands 744 101 dcand@and.nic.in 03192233089	Kolkata II	Shri Satyajit Singh (Addl. Charge) kol.audit2@gmail.com, commrad2-cexkoa@nic.in
2	Andhra Pradesh	Shri Mandalika Girija Shankar, IAS, Chief Commissioner (ST) O/o The Chief Commissioner of State Tax, Door No.12-468-4, Adjacent to NH-16, Service Road, Kunchanapally, Guntur District, Andhra Pradesh-522501 ap_cct@apct.gov.in 0866-2821171	Guntur	Shri Kesavan Engineer (Addl. Charge) commradt-cexvzg@nic.in, audithqrsvizag@gmail.com,
3	Arunachal Pradesh	Shri Manoj Kumar Sahoo, IAS, Secretary (Tax & Excise) Office of the Commissioner, Tax, Excise and Narcotics, Govt. of Arunachal Pradesh, KarBhawan, C Sector, Itanagar - 791111 tax-com-arn@nic.in, tax-acex-arn@nic.in 0360-2211771	Guwahati	Shri C.Songate commradt-cexshlng@nic.in, acauditcommr.ghy-as@nic.in
4	Assam	Shri Rakesh Agarwal, IAS, Commissioner of Taxes KarBhawan, Ganeshguri, Guwahati, Assam - 781006 cot@assam.gov.in	Guwahati	Shri C.Songate commradt-cexshlng@nic.in, acauditcommr.ghy-as@nic.in

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		+91-361-2232513, +91-361-2232670		
5	Bihar	Dr.Pratima (IAS), Commissioner-Cum-Secretary, Commercial Taxes Department VikasBhawan, Bailey Road, Patna -800015 cct@bihar.gov.in 0612-2214741	Patna	Shri Yashovardhan Pathak commradt-cexpatna@nic.in,
6	Chandigarh	Vinay Pratap Singh, IAS, Commissioner, Excise & Taxation O/o Deputy Commissioner, Estate Office Building, Sector 17, Chandigarh dc-chd@nic.in +91 172 2700109	Chandigarh	Shri. Hardeep Batra commradt-cexchd@nic.in, hardeep.batra@gov.in auditcommissioneratechd@gmail.com, commr-gstatchd@gov.in,
7	Chhattisgarh	Shri Bhim Singh, IAS, Commissioner, Commercial Tax-GST Head Office Commercial Tax-GST Department, North Block, Sector-19, ATAL NAGAR, Raipur comtax.cg@gov.in, cctd.cg@gov.in 0771-2512666, 0771-2512655	Raipur	Shri Ajay auditcommissionerate_rpr@yahoo.in
8	Dadra and Nagar Haveli & Daman and Diu	Shri S.P. Dixit, IAS, Commissioner (VAT) The Value Added Tax Department, Fort Area, Behind Post Office, Moti Daman-396220 damanvat2005@yahoo.co.in 0260-2230088	Surat	Shri ShivajiDange audithq.planningsrt@gmail.com, audit2estt@gmail.com, admaudit2@gmail.com,
9	Delhi	Dr. S.B. Deepak Kumar, Commissioner Department of Trade & Taxes, Govt of NCT of Delhi, 3rd Floor, VyaparBhawan, IP Estate, New Delhi - 110002 ctt.delhi@nic.in	Delhi I	Shri SureshNandanwar commradt1-cexdel@nic.in, audit1rms@gmail.com,

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10	Goa	011-23319691 Shri. Sarpreet Singh Gill, IAS, Commissioner of State Tax Goa RajyaKarBhavan, Old IPHB Complex, Near CEO office, Altinho, Panaji, Goa comm-ctax.goa@nic.in 0832-2229225 / 2229430	Pune II	Shri Bhupender Singh Suhag commradt2-cexpune@nic.in, servicetaxauditpune@gmail.com, commr.cgstpune2audit@gov.in
11	Gujarat	Shri Samir Vakil, IRS, Special Commissioner of State Tax SPECIAL COMMISSIONER, C-5, RajyaKarBhavan, Ashram Road, Ahmedabad-380009 salestax-ahd@gujarat.gov.in 079-26581393	Ahmedabad	Shri Shiv Kumar Sharma commradt1-cexamd@nic.in, pcc.audit1@gmail.com
12	Haryana	Ashok Kumar Meena, IAS VanijyaBhawan, Plot no I-3, Sector 5, Panchkula - 134151 etc@haryanatax.gov.in 0172-2590990	Panchkula	Shri Hari Shankar gstauditpanchkula@gmail.com, gstaudit-panchkula@gov.in,
13	Himachal Pradesh	Shri Yunus, IAS, Commissioner of State Taxes and Excise Department of State Taxes & and Excise, Government of Himachal Pradesh, B-30, SDA Complex, Kasumpti, Shimla- 171009 etc-hp@nic.in 8894035375, 0177-2621835	Chandigarh	Shri Dr.Hardeep Singh commradt-cexchd@nic.in, auditcommissioneratechd@gmail.com, commr-gstادتchd@gov.in,
14	Jammu and Kashmir	Dr.Rashmi Singh, IAS, Commissioner State Taxes Department (i) Jammu - Excise and Taxation Complex, Rail Head Panama Chowk, Jammu - 180012	Jammu	Shri HirBhagatNegi gstaudit.jk@gov.in



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		(ii) Srinagar - Excise and Taxation Complex, SolinaRambagh, Srinagar - 190009 cctjk@jkcomtax.gov.in Jammu - 0191-2470920 / 2477934; Srinagar - 0194-231135/ 2310875		
15	Jharkhand	Shri Santosh Vatsa, IRS, Commissioner, Department of Commercial Taxes Department of Commercial Taxes, UtpadBhawan, Ratu Road, Ranchi-834001 comtaxhq@jharkhandcomtax.gov.in, jharkhandcomtax@yahoo.com 8879727528, 0651-2400941	Ranchi	Shri Balbir Singh (Addl. Charge) cgstauditranchi@gmail.com, cgst-auditranchi@nic.in
16	Karnataka	Mrs. Shikha C. Bha. A. say, IAS, Commissioner of Commercial Taxes, Karnataka Office of Commercial Taxes-1, 1st Floor, Gandhinagar, Bangalore-560009 shikha.c@ias.nic.in, shikha.c@ka.gov.in 080-22262935, 22264495	Bengaluru I	Shri Anil K. Nigam hqaudit1-blrcta1@gov.in, pcaudit1-blrcta1@gov.in, auditb1.bng-cex@nic.in
17	Kerala	Shri Rajan N Khobragade, IAS, Principal Secretary and Commissioner of State GST Department Commissioner of State Tax, 9th Floor, Tax Towers, Karamana, Thiruvananthapuram-695002 cct.ctd@kerala.gov.in 0471-2785202, 0471-2785203	Kochi	Shri Rajeev Kumar commradt-cexcok@nic.in, auditcommcochin@gmail.com



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18	Ladakh	D.C. Rajath Kumar, I DAS, Additional Sec etary, Finance, UT L adakh UT Secretariat, Nea r Council Complex, Leh, Ladakh-194101 adsecy-finance@lada kh.gov.in 01982-255819	Jammu	Shri HirBhagatNegi gstaudit.jk@gov.in
19	Lakshadwe ep	Shri. P Abdul Samad , Director of Plannin g Statistics & Taxati on and Industries Planning Statistics & Taxation, Secretaria t Building, Kavaratti Island - 682555 ld-lak-adps@nic.in 04896-263068	Kochi	Shri Rajeev Kumar commradt-cexcok@nic.i n, auditcommcochin@g mail.com,
20	Madhya Pr adesh	Shri Lokesh Kumar J atav, IAS, Commissi oner MotiBunglow Compo und, M.G Road, Nea r Gandhi Hall, Indor e, Madhya Pradesh commissioner.ho@m ptax.mp.gov.in 0731-2537140	Indore	Shri Neerav Kumar Mal lick commradt1-cexbpl@nic.i n, planning.indore@gma il.com
21	Maharash ra	Shri Rajiv Kumar Mi tal, IAS, Commission er of State Tax Commissioner of Sta te Tax, GST Bhawan, 8th Floor, New Build ing, MaharanaPrata pChowk, Mazgaon, Mumbai-400010 cst@mahagst.gov.in 022-23760866	Mumbai I	Shri Padala Mohan Rao commradt-cexmum@nic. in, gst-audit1@gov.in
22	Manipur	ModakHrishikesh Ar vind, IAS, Commissi oner of Taxes Directorate Complex , Near 2nd MR Gate, Imphal - 795001, Ma nipur tax-mn@nic.in 0385-2422921	Guwahati	Shri C.Songate commradt-cexshlng@nic .in, acauditcommr.ghy-a s@nic.in
23	Meghalaya	SmtIsawandaLaloo, I	Guwahati	C. Songate

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24	Mizoram	Kailiana Ralte Office of the Commissioner of State Tax, New Capital Complex, Aizawl - 796001 Mizoram comtax.azl-mz@nic.in 0389-2336167	Guwahati	C. Songate commradt-cexshlng@nic.in, acauditcommr.ghy-as@nic.in
25	Nagaland	Shri Gregory Thejawelie, IAS, Commissioner of State Taxes DC Court Road, Hill View Colony, Dimapur, Nagaland 797113 commr.tax-ngl@nic.in, cotgon@rediffmail.com 03862-248543	Guwahati	C. Songate commradt-cexshlng@nic.in, acauditcommr.ghy-as@nic.in
26	Odisha	Shri Sanjay Kumar Singh, IAS, Commissioner of CT & GST, Odisha Commissionerate of CT & GST, Odisha at (Cuttack), Cantonment Road, PO-Buxi Bazar, Cuttack-753001 cct@odishatax.gov.in 0671-2305033	Bhubaneswar	Dr. Manjula Hosmani commradt-cexbbr@nic.in
27	Puducherry	Shri. M. Rajesaker, Commissioner (State Taxes) Office of the Commissioner (ST), First Floor, 100 feet Road, Elapillaichavady, Pondicherry-605005 cctax@py.gov.in	Chennai	Mohd. Yousaf commradt1-cexchn@nic.in, gstaudit1ch@gmail.com, centraltax-audit1@gov.in

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29	Rajasthan	Dr. Ravi Kumar Surpur, IAS, Commissioner, Commercial Tax Kar Bhawan, Ambedkar Circle, C-Scheme, Bhawani Singh Road, Jaipur-302005 comm-ctd@rajasthan.gov.in 0141-2227552, 9414551485	Jaipur	Shri A.K.Goyal commradt-cexjpr@nic.in, commr.adt.jdr@gmail.com
30	Sikkim	Shri Manoj Rai, Commissioner, Commercial Taxes Division O/o Commissioner, Commercial Taxes Division, Deorali, Gangtok, Sikkim-737102 manojrai.skm@gmail.com, comtax.skm@gmail.com	Durgapur	Shri Ms. D.B. Arora durgapur.audit2017@gmail.com
31	Tamil Nadu	Shri Dheeraj Kumar, IAS, Principal Secretary / Commissioner of Commercial Taxes Ezhilagam, Chepauk, Chennai-600005 cct@tn.gov.in 044-28546944 / 28514656	Chennai I	Shri Mohd. Yousaf commradt1-cexchn@nic.in, gstaudit1ch@gmail.com, centraltax-audit1@gov.in
32	Telangana	Smt. Neetu Prasad, IAS, Commissioner of Commercial Taxes Commissioner of Commercial Taxes Dep	Hyderabad I	Shri Ms. A S Meenalochani cgst.hydaudit1@gov.in, cgst.hyda1mis@gov.in



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33	Tripura	SmtRakhi Biswas, T CS, Commissioner of Taxes & Excise Commissioner of Tax es & Excise, P.N.Co mplex, Gurkhabasti, Agartala ct.tax-tr@gov.in 0381- 2325984(O) /9 436462858 (M)	Guwahati	Shri C.Songate commradt-cexshlng@nic .in, acauditcommr.ghy-a s@nic.in
34	Uttar Prad esh	Mrs. Ministi S., Com missioner, Commerc ial Tax Office of the Commis sioner, Commercial Tax U.P., Commercial Tax Hea d Office, Vibhuti Kha nd, Gomti Nagar, Lu cknow - 226010 ctcomhqlu-up@nic.i n 0522- 2721147, 272 1149	Lucknow	Shri Manzoor Ali Ansari commradt-cexlko@nic.in , audithqlko@gmail.com, audithq.lko@gov.in
35	Uttarakhan d	Mr. Ahmed Iqbal, Co mmissioner State Ta x, Uttarakhand O/o Commissioner St ate Tax, Mussorie By -pass, Ring Road, Ne ar Puliya No. 6, Deh radun-248005 commtax.uk@gmail. com PA to Commisisoner- 9760333850	Dehradun	Shri Deepankar Aron gstauditddn@gmail.com ,
36	West Beng al	Mr. Khalid Aizaz An war, IAS, Commissio ner, Directorate of C ommercial Taxes, W est Bengal DIRECTORATE OF C OMMERCIAL TAXES , 14, BELIAGHATA ROAD, KOLKATA-70 0015	Kolkata I	Shri Satyajit Singh cgstauditkol1@gmail.co m, kolaudit1@gmail.com , commradt1-cexkoa@ni c.in, auditkol1pandc@g mail.com,



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