

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
<b>States</b>				
Andhra Pradesh	Sri. D. Ramesh, Addl. Commissioner (ST)	Sri R.V. Pradhamesh Bhanu, Joint Commissioner, Visakhapatnam CGST Commissionerate (Member-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 Dist. Andhra Pr.-521144 AAR Office Address- D. No. 5-56, Block-8, R.K. Spring Valley Apartments, Edupugallu, Vijayawada-521151	0866-2821175, Mail ID: registrar-aarap@apct.gov.in
Arunachal Pradesh	Airudh S. Singh, IRS Commissioner of Tax & Excise	Shri Shashank Dwivedi, Joint Commissioner	<b>State:</b> Office of the Commissioner, Kar Bhavan, Sector-C Itanagar, District Papum - Pare, Arunachal Pradesh <b>Centre:</b> O/o The Commissioner, CGST & Central Excise, Sector-A, Naharlagun, District- Papumpare, Arunachal Pradesh- 791110	1. 0360-2211771, Fax no.2291993, 9712574717. tax-com-arn@nic.in; anirudhssingh@gmail.com 2. 0360-2350641; cgstitanagar@gmail.com
Assam	Shri Ramen Kumar Barman, Joint Commissioner of State Tax, Assam	Smt. C. Changsan, Additional Commissioner, CGST & CE Commissionerate,	<b>State:</b> Office of the Commissioner of Taxes, Kar-Bhawan, G.S. Road, Dispur, Guwahati-781006, Assam <b>Centre:</b> 5th Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati-781001	1. 0361-2232513, cotassam@yahoo.com 2. 9051337111 c.changsan81@gov.in
Bihar	Shri Sanjay Kumar Mawandia, Additional Commissioner, Commercial Taxes Department	Additional/Joint Commissioner (Tech.), CGST & CX, Patna-1	Ground Floor, Commercial Tax Department, Vikash Bhawan, Baily Road, Patna-800001	cextechnicalhqs@gmail.com 0612-2504786
Chhattisgarh	Smt. Sonal K. Mishra, Joint Commissioner, State Tax, Chhattisgarh	Sh. Abhinav Agrawal, Additional Commissioner, O/o Principal Commissioner, CGST & Central Excise, Raipur	O/o The State Tax Commissioner, Vanijyik Kar (GST) Bhawan, North Block, Sector-19, Nawa Raipur, Atal Nagar (C.G.)	gst.aar-cg@gov.in
Delhi	Sh. Lekh Raj, Additional Commissioner of Central Taxes, Audit-I	Shri Anup Kumar, 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
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 Atul B Mehta, Joint Commissioner of State Tax (Legal), Ashram Road, Ahmedabad.	Shri Arun Richard Elisha, Shri Arun Richard Elisha, Additional Commissioner, CGST & CX, Audit, Ahmedabad.	Gujarat Authority for Advance Ruling, D-5, Rajya Kar Bhavan, Ashram Road, Ahmedabad-380009.	Tel: (079)26584509 E-mail: gujadvrul-gstn@gujarat.gov.in
Haryana	Sunder Lal (Member SGST)	Kumud Singh (Member Centre)	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	<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	Additional/Joint Commissioner (Tech), CGST & CX, Ranchi	O/o the Joint Commissioner Commercial Tax (Administration), Court Compound, Ranchi, Jharkhand-834001	commr-cexranchi1@nic.in 0651-2330982
Karnataka	Dr. Ravi Prasad M. P. Addl. Commissioner of Commercial Taxes	Shri Kiran Reddy T, Additional Commissioner, of Customs & Indirect taxes, Bengaluru Zone	Karnataka Appellate Authority for Advance Ruling 6th Floor, 1st Main, Gandhinagar, Bengaluru-560009	080-22342682 adv-ruling@ka.gov.in
Kerala	Shri. Thyagaraja Babu B.S., Joint Commissioner (General)	Shri Sivaprasad S, IRS Joint 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 Virendra Kumar Jain, Additional 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. Rajeev Kumar Mital, Joint Commissioner of State Tax	Dr. D.K. Srinivas, Additional Commissioner of Central Tax	Office of the Advance Ruling Authority (GST) 1st floor, Old Bldg, GST Bhavan, B-wing, Mazgoan Mumbai-10	022-23760104, gstaramumbai@gmail.com
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
Manipur	Miss Thari Satkil, Additional Commissioner of Taxes	SHRI L. PRABHUNANDA SINGH, Joint Commissioner CGST, Imphal	<b>State:</b> GOVERNMENT OF MANIPUR, DEPARTMENT OF TAXES, INTER STATE BUS TERMINAL (ISBT), KHUMAN LAMPAK, IMPHAL EAST MANIPUR 795005 <b>Centre:</b> Central GST Bhawan, Noor Tower-AI, A/25 Nongpok, Kabo Leikai, North AOC, Imphal East, Manipur-795001	<b>Centre:</b> 0385-2422364 cestmphal@gmail.com <b>State:</b> 0385-2442521, 8920800376 thari.sitkil@nic.in, tax-mn@nic.in
Meghalaya	Shri L. Khongsit, Additional Commissioner of Taxes	Shri J.K. Simte, Additional Commissioner of CGST, Meghalaya	<b>State:</b> Administrative Building, Lower Lachumiere, Shillong-793001 <b>Centre:</b> O/o The Commissioner, CGST, Crescens Building, Mahatman Gandhi Road, Shillong-793001	9436110052; 9874418877 email id: leonard.khongsit@gov.in 0364-2222625, 9859926850 jksimte@gmail.com
Mizoram	Shri H.K. Lalhawngliana, Joint Commissioner of State Tax, Mizoram, Aizawl	Shri L. Ralte, Joint Commissioner, CGST & CX	<b>State:</b> Commissioner of State Tax, New Secretariat Complex, Aizal, Mizoram - 796001 <b>Centre:</b> GST Building, D31A, MG Road, Upper Khatla, Aizawl-796001	0389-2336273 / 9436155443; mahawnga@gmail.com 0389-2318393 lalhmimgmawia.ralte@gov.in

Nagaland	Shri Wochamo Udyuo, Additional Commissioner of State Taxes, Nagaland : Dimapur	Shri Sashi Wapang Lanu, Joint Commissioner	State: O/o Commissioner of State Taxes, Nagaland : Dimapur Centre: O/o Commissioner, GST, 5th Floor, Agarwal Tower, Circular Road, Dimapur, Nagaland- 797112	9436007322 wochamo@rediffmail.com 9051227774 sashi.wapang@gov.in
Odisha	Sri P K Mohanty, OFS(SS), Special Commissioner of CT&GST, Commissionerate, CT&GST, Odisha, Baniyajakar Bhawan, Cantonment Road, Cuttack-753001-Odisha	Shri Gopal Krishna Pati, Joint Commissioner, Central Tax, Bhubaneswar	O/o the Chief Commissioner, GST & Central Excise, Central Revenue Building, GST Bhawan, Rajaswa Vishar, Near Vani Vihar, Bhubaneswar, Odisha -751007	9437034065 ; 9668140331, dillip.satapathy2@odisha.gov.in, & gopalkrishna.irs@gov.in
Puducherry	Shri S. Manickadeepan Joint Commissioner, Commercial Tax Department	Shri M. Sathish Kumar, Joint Commissioner, O/o The Commissioner of GST & CE, Puducherry	O/o the Commissioner of State Tax, Commercial Tax Department, Puducherry.	
Punjab	Viraj Shyamkaran Tidke, Additional Commissioner of State Tax 1, Punjab	Varinder Kaur, Additional Commissioner, CGST Chandigarh Zone	Goods and Service Taxes, Bhupindra road, Patiala, 147001 Punjab.	Centre:+91-7340960775 parul.garg@gov.in
Rajasthan	Shri Mahesh Kumar Gowla, Special Commissioner State Taxes Rajasthan.	Shri Umesh Kumar Garg Joint Commissioner	Room no 313, 1st Floor, Kar Bhawan, Ambedkar Circle, Near Rajasthan High Court, Jaipur -302005.	09414355818; 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	Tmt N. Usha, Joint Commissioner (ST)/ Tamil Nadu, Chennai - 600003	Smt. R. Gopalsamy, I.R.S., Additional Commissioner/Member, Office of Principal Chief Commissioner of GST& Central Excise, Chennai - 600034.	Authority for Advance Ruling, tamilnadu Intergrated Commercial taxes Office Complex, Door No. 32, 5th Floor, Room No. 503, Elephant Gate Bridge Road, Chennai - 600003.	044-28514250 tnadvancerulingauthority@ ctd.tn.gov.in
Telangana	Sri S.V. Kasi Visweswara Rao, Addl. Commissioner (State Tax)	Sri Sahil Inamdar, Additional Commissioner (Central Tax)	O/o Commissioner of Commercial Taxes, M.J Road, Nampally, Hyderabad-500001	9949992679 ; 9840295283 1.tg-jcpolicy@tget.gov.in; 2.ventru.srinivas@gov.in
Tripura	Sri Santosh Karmakar, TCS, SSG Additional Commissioner of State Tax, Tripura	Shri L. Ralte, Joint Commissioner, CGST & CX	State: O/o the Chief Commissioner of State Tax, 3rd Floor of Khadya-O- Bhokta Bhawan, Pandit Nehru Complex, Gurkhabasti, Agartala, Tripura (West), Pin-799006 Centre: O/o The Commissioner, CGST, Jackson Gate Building, 3rd Floor, Lenin Sarani, Agartala-799001	AAR State 0381-2325534, 0381-2325554 (FAX) aartripura@gmail.com AAR Central 0389-2318393 lalhmimgawia.ralte@gov.in
Uttar Pradesh	Shri Harilal Prajapati, Joint Commissioner SGST.	Shri Rajendra Kumar, Additional Commissioner, GST & Central Excise, Lucknow Zone.	Commissioner Commercial Tax, U.P., 4, Vibhuti Khand, Gomti Nagar, Lucknow.	9412526890 vidhianbhag001@gmail.com 9619807711 ajay1.misra@icegate.gov.in
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. vipin1965de@gmail.com 2.guptaamit.irs@gmail.com
West Bengal	Shri Joyjit Banik Senior Joint Commissioner of State tax	Mr Brajesh Kumar Singh, Joint Commissioner, CGST & CX	Room No. 401/1, 14 Beliaghata Main Road, Kolkata - 700015	Phone:+913371221209, Email: ashoke.k.chatterji@wbcomtax.gov.in; joyjit.banik@wbcomtax.gov.in
<b>UTs Without Legislature</b>				
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),	Shri Sivaprasad S, IRS Joint Commissioner, Central Tax & Central Excise		
<b>* Note: The Details are as per the Notifications and information available with the Council's Secretariat.</b>				