

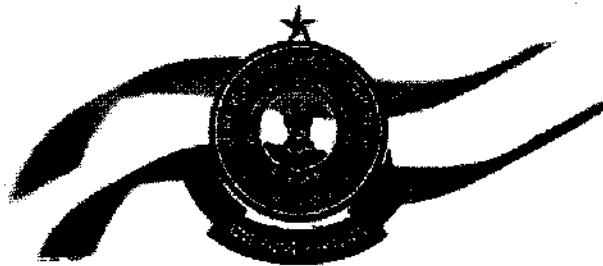


GUIDANCE MANUAL

For

GST SEVA KENDRA

GST



GST Commissionerate, Indore

GUIDANCE MANUAL

For

GST SEVA KENDRA

Guidance Manual Version : 1.0

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GST

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On the midnight of 30th June/ 1st July 2017, the single biggest tax reform in the history of Independent India i.e. Goods and Service Tax (GST) was launched by the Hon'ble President Shri Pranab Mukherjee and Hon'ble Prime Minister Shri Narendra Modi in a special joint session of Parliament. It can be termed as 'Economic Integration' of India as it removed all economic barriers between the states of India, thereby creating a common market across the country. This reminds me of the 'Geographical integration' of the nation done by our great leader, 'Iron Man' Sardar Vallabh Bhai Patel.

Hon'ble Prime Minister Shri Narendra Modi, in his historical speech at the launch of GST has termed it as 'Good and Simple Tax'. The officers of CBIC have the most crucial role to play in making this a reality. Establishment of Seva Kendras is a step forward in this direction. These Seva Kendras will assist/guide the Taxpayers in understanding, adapting to the GST and make the system more transparent. The officers of this commissionerate have already initiated multiple channels of communication with taxpayers such as WhatsApp helpline (ph: 8319812075, 9425039359) which will also supplement the efforts of GST Seva Kendra.

This guidance manual provides handy information about the GST Commissionerate, its officers and Seva Kendras. It is being brought out in English and hope it will be useful for both the departmental officers as well as Taxpayers.

1. Role of GST Seva Kendras

1.1 GST is a transformative indirect tax reform of a scale never before attempted in the country. Whereas the law and procedures have been carefully framed after wide consultation with taxpayers and other stakeholders, Government deems it important to hand-hold the taxpayers to ensure a smooth transition to the new indirect tax regime.

1.2 GST Seva Kendras are facilitation centers that are established on the initiative of the Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, New Delhi to serve taxpayers with a smile.

1.3 GST Seva Kendras are entrusted with the responsibility to assist all taxpayers with special focus on the small and medium traders in having a better understanding of the GST laws and procedures. GST Seva Kendras are aimed at enhancing legal compliance through trust based interactions between the tax administrators and taxpayers.

1.4 GST Seva Kendras are manned by dedicated GST Seva Officers who work under close supervision of Superior officers. GST Seva Officers are especially trained in all aspects of GST law, procedures and IT and their responsibility is to guide and assist taxpayers in fulfilling their legal obligations.

1.5 Taxpayers are encouraged to visit the GST Seva Kendras for resolving their doubts or for seeking any information or documents. They may also contact the GST Seva Kendras by phone or email.

1.6 GST Seva kendras aim at providing a 'one stop' point for solution of any problem or question relating to GST.

2. Taxpayer Services at GST Seva Kendras

2.1 Commissionerate GST Seva Kendra: The GST Seva Kendra located at Commissionerate HQ is being established for guiding the taxpayers in migrating to GST and thereafter complying with the GST laws and procedures by:

(i) Providing required information brochures, documents, Trade Notices, forms etc.;

(ii) Assisting the taxpayers in their understanding of the legal provisions, procedures and documents;

(iii) Helping in expeditious disposal of their applications, references etc. pending with any Departmental authority in the Commissionerate;

(iv) Facilitating the taxpayers in getting requisite support from GSTN / DG Systems, CBIC; and

(v) Enhancing taxpayer satisfaction under GST, an area of critical importance to Government, by careful analyses of the prescribed 'Taxpayer Satisfaction Forms' for identifying areas of improvement.

2.2 An illustrative list of the scope of taxpayer services that shall be provided at a Commissionerate GST Seva Kendra is as follows:

(i) **Liability of GST on supply:** As GST is levied on supply of goods or services or both, which is made for a consideration and in furtherance of business; Taxability of such supplies, exemptions, if any.

(ii) **Jurisdiction:** "Know Your CGST/IGST Jurisdiction" and the location and contact details of the GST officers concerned for various items of work. Similar information shall be made available in respect of the State GST nodal officers.

(iii) **Registration:** Migration of existing taxpayers, procedure & forms for registration, supporting documents for registration, resolving technical issues, if any, in obtaining registration, cancellation of registration, penalty and implications of not obtaining registration.

(iv) **CGST, IGST and SGST:** Meaning, scope, applicability and statutory provisions regarding; taxable territory; distinction between CGST, SGST, IGST, UTGST; treatment of inter-State sale and intra-State sale; reverse charge mechanism and liability on recipient of goods /services; tax administrators for collection of GST.

(v) **Rates of CGST, IGST and SGST:** Tax rates for goods and services under CGST, IGST and SGST for intra-State and inter-State supplies including goods imported. GST Rate finder app is also available on Android.

(vi) **Tax exemption:** Various types of exemption from payment of GST; eligibility conditions thereof.

(vii) **Composition scheme:** Scope and eligibility; records and returns; inadmissibility of input tax credit.

(viii) **Rules governing CGST/IGST:** Scope and applicability of various Rules.

(ix) **Meaning and scope of supply:** Understanding taxable supply, time and place of supply, consideration for supply, supply to and by Government authorities, self-supplies, return of goods supplied etc.

(x) **Value of supplies:** How to determine value of supply, components to be included / excluded in value, treatment of discounts, free gifts, captive consumption, re-imburement of expenditure, related party transactions, value of goods supplied to the company located in another State, sale and purchase of second hand goods etc.

(xi) **Invoices:** Requirement of invoices under GST law, format of invoices and details to be furnished

(xii) **E-way bill:** Concept and purpose of E-way bill, how to obtain E-way bill, responsibility of transporter, implication of not obtaining E-way bills etc.

(xiii) **Input Tax credit:** Concept of input tax credit, items on which credit can be taken, credit on capital goods, process of taking credit, documents on which credit can be taken, credit of IGST, CGST, SGST and their utilization, credit on goods sent to job-worker, why credit cannot be taken on invalid returns, credit of tax lying in balance on appointed day, credit of tax paid on goods /inputs procured prior to appointed day or for which payment is made before or after appointed day etc.

(xiv) **Payment of GST:** Manner of payment of GST, heads under which GST is to be paid, technical glitches and other problems, if any, in making payment, refund of tax paid in excess or under wrong accounting head etc.

(xv) **Returns:** Returns to be filed by different categories of taxpayers, manner of filing the returns, assistance of Goods and Services tax practitioners in filing returns, technical glitches in filing returns etc.

(xvi) **Import/Export/EOUs/SEZs:** Import and export, payment of GST on import / export of goods and services, documentation for import / export, supplies to and by EOUs / SEZ Units / SEZ Developers, refund of GST on goods or services exported etc, effect of GST on import & export, procedures to be adopted for export & import in GST regime.

(xvii) **Refunds:** Taxes to be refunded, procedure for claiming refunds, documents to be filed along with refund application, time limit for filing refund claim, interest for delay in sanctioning the refund claim, show cause notice for rejecting refund claims, problems in filing refund claims etc.,

(xvii)(a) **Rebate:** Exporters to be guided regarding export procedures in GST regime, guidance regarding LUT/bond/ security to be furnished & rebate process.

(xviii) **Demands and Recovery:** When and how tax demands can be raised; who will adjudicate; recovery procedure; etc.

(xix) **Appeal and Revisions:** When one can appeal and how to appeal, pre-deposits; time period for filing appeal; levels of appeal; etc.

(xx) **Anti-Evasion checks:** Legal provisions and responsibility for conducting checks; rights and responsibilities of taxpayers during checks, consequence of checks conducted; etc.

(xxi) **Interface with GSTN:** Facilitate the taxpayers in filing documents and returns online including for migration to GST, registration, etc.

(xxii) **IT related assistance:** Assist the taxpayers in resolving technical problems, if any, in interface with GSTN / DG, Systems, CBIC by coordinating with the authorities concerned (including routine matters referred to Help Desk of GSTN / DG, Systems, CBIC but unresolved).

(xxiii) **Forms, Notifications, Orders etc.:** Whereas the implementation of GST is predominantly IT driven, the GST Seva Officers shall make available

free of cost soft copies of relevant forms, notifications, orders etc. to taxpayers to facilitate their understanding of the law and enhance compliance.

(xxiv) **Coordinating services:** Help taxpayers in early finalization of matters that may be pending with any section/branch of the Commissionerate HQ; co-ordinate with State GST officers to resolve problems of taxpayers, if any, in complying with the GST law.

(xxv) **GST awareness:** Create awareness about GST law, procedures and compliance among taxpayers by organizing workshops / seminars / outreach programmes in coordination with State GST authorities. The GST Seva Officers shall also make available brochures and information pamphlets on GST to the visiting taxpayers.

(xxvi) **Legacy issues:** Assist the taxpayers in expeditious disposal of issues relating to Central Excise and Service Tax which may be pending with different authorities of the Commissionerate.

(xxvii) **Transitional Rules:** Assist current registered persons in Central Excise and Service Tax in migrating them to GST regime and help them understand the rules of transition from current regime to GST.

(xxviii) **Anti-profiteering provisions:** With GST, the benefit of reduction in tax burden on the supply chain is expected to be passed on to the final consumers. Anti profiteering provisions establish an authority to ensure this compliance. GST Seva officers are expected to educate the taxpayers about these provisions.

(xxix) **MRP Rules:** MRP prices are affected by the changes in indirect taxation and the Government has come up with a set of new MRP rules. GST Seva officers will assist the taxpayers in understanding these rules.

2.3 Divisional GST Seva Kendras: GST Seva Officers posted in a Divisional GST Seva Kendra shall have the responsibility of assisting taxpayers in regard to GST related issues, as per the indicative list of topics mentioned at paras 2.1 and 2.2 above for a Commissionerate GST Seva Kendra. In addition, the Divisional GST Seva Officer shall:

(i) Immediately refer any unresolved issues to the Commissionerate GST Seva Kendra and be responsible for ensuring the timely disposal of such references by suitable liaison with the officers concerned; and

(ii) Assist the taxpayers in expediting finalization of matters pending decision in any section/branch of the Commissionerate HQ.

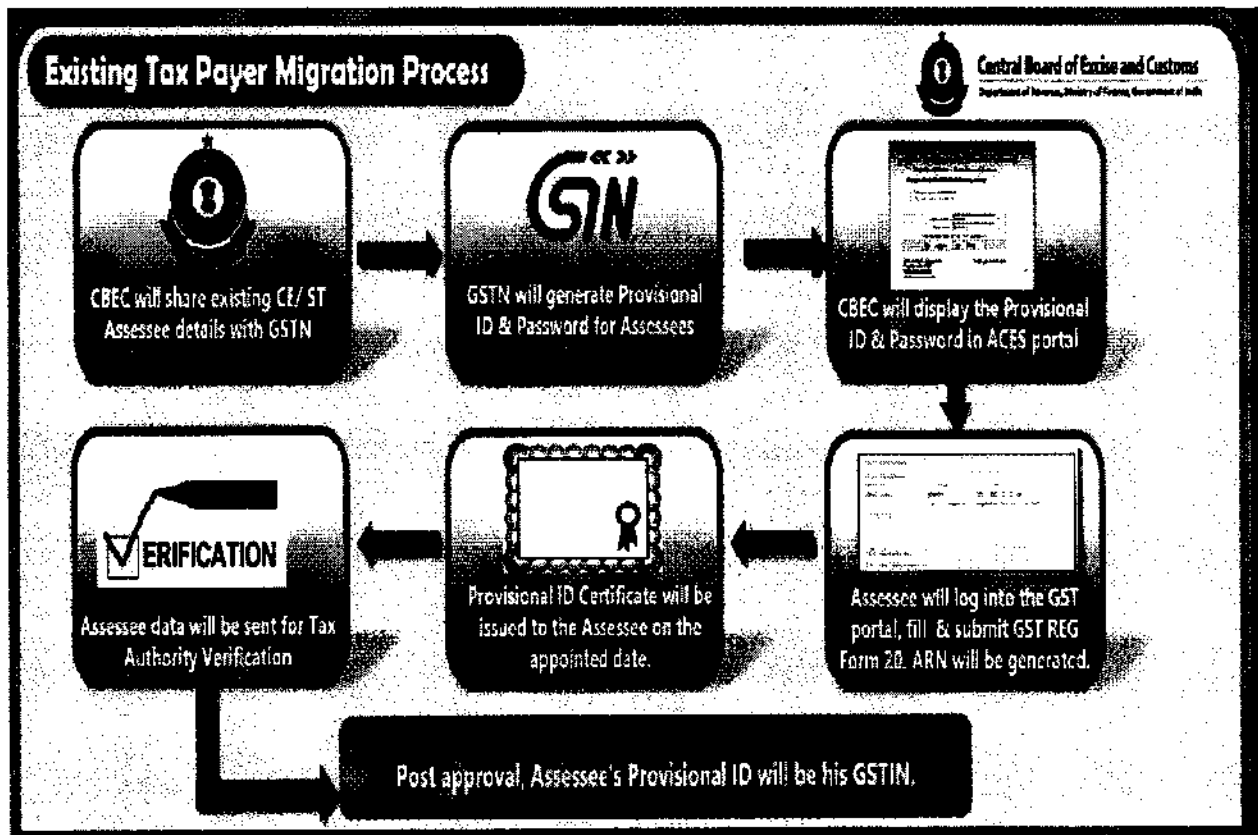
2.4 Range GST Seva Officers: The Range Superintendent who is designated as a Range GST Seva Officer shall have the responsibility of assisting taxpayers in regard to GST related issues, as per the indicative list of topics mentioned at paras 3.1 and 3.2 above for a Commissionerate GST Seva Kendra. Further, the GST Seva Officer shall immediately refer any unresolved issues to the Divisional GST Seva Kendra. The Range GST Seva Officer shall also be responsible for ensuring the timely disposal of such references by suitable liaison with the officers concerned.

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GOOD SERVICES TO TAXPAYERS

3. Important Process Flows

3.1 Migration



- Step by Step Guide & FAQs to Taxpayers on migration to GST

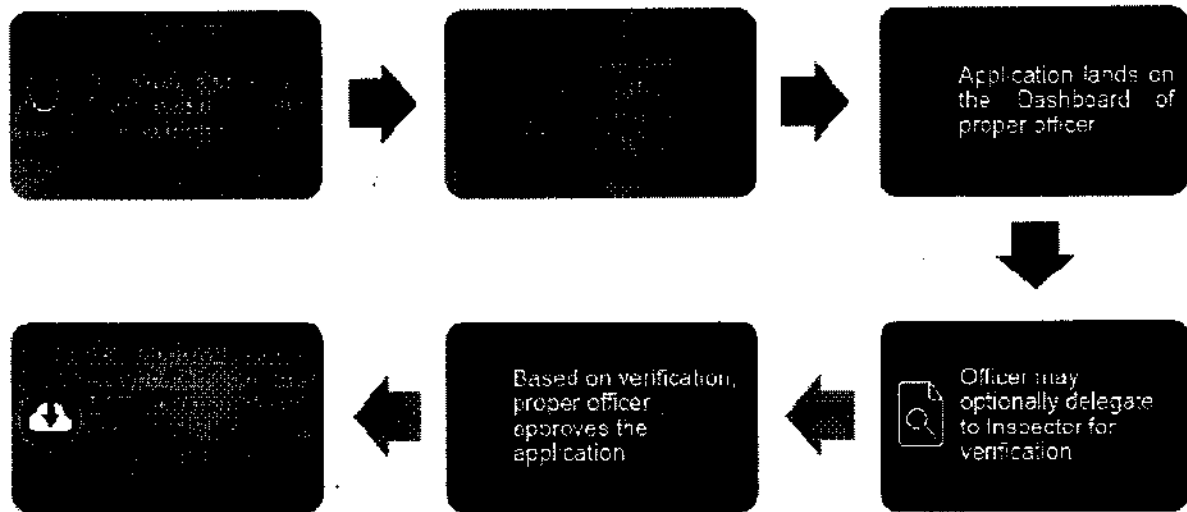
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/user-guide-for-migration.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/faq-migration-to-gst.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/annx-c-communication-to-taxpayer.pdf>

- Provisional id can be issued for issuing invoices. The same will be continued as GSTIN No.

3.2 Registration

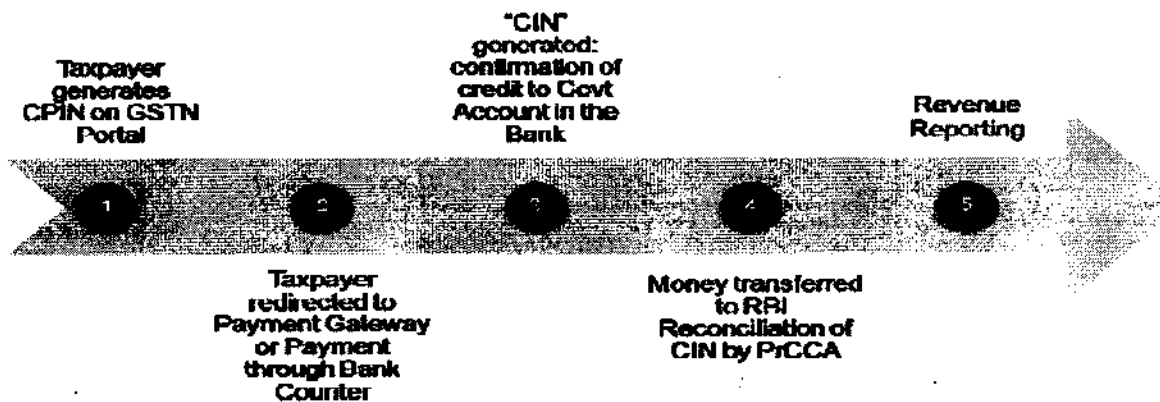


- **Registration - Rules and Formats**

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Rgstration-rules-17052017.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/regn-formats17052017-revised2.pdf>

3.3 Payment



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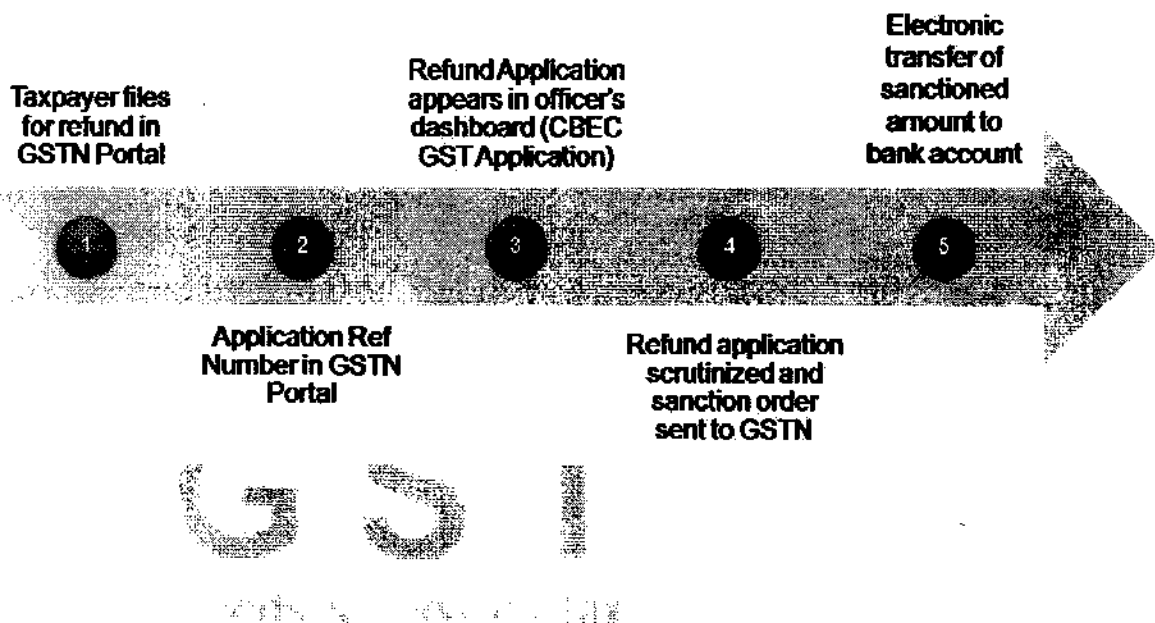
- Payment - Rules and Formats

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/payment-gst-rules-17052017.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/payment-formats17052017-revised2.pdf>

- Payment can be done online through internet banking (NEFT/RTGS) or debit card/credit card.

3.4 Refund



- Refund - Rules and Formats

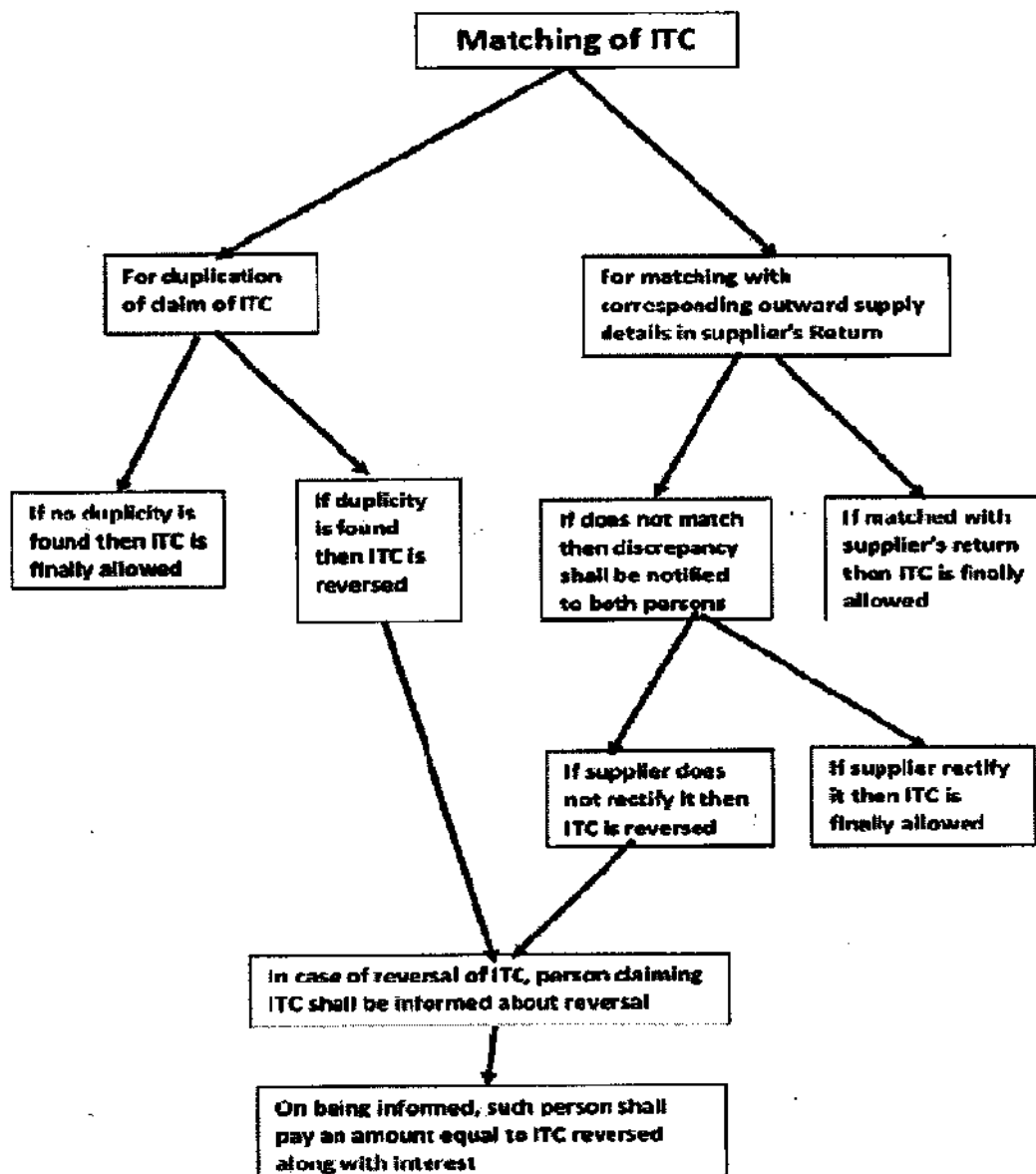
<http://www.cbec.gov.in/htdocs-cbec/gst/refund-gst-rules-17052017.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/refund-formats17052017-revised3.pdf>

- Refund application can be submitted through GSTN portal before expiry of two years from the relevant date.
- Refund shall be granted within 90 days from the date of application.
- For export refunds to notified category of dealers, 90% refund can be granted before verification subject to such conditions and restrictions.

3.5 Input Tax Credit

Nature of ITC	Sequence of Utilization of ITC for Payment of			ISD and Recipient in Same State	ISD and Recipient in Different States
	First	Second	Next		
IGST	IGST	CGST	SGST/UTGST	CGST & IGST as CGST	CGST as IGST
CGST	CGST	IGST		SGST & IGST as SGST	IGST as IGST
SGST	SGST	IGST		UTGST & IGST as UTGST	SGST & UTGST as IGST
UTGST	UTGST	IGST			

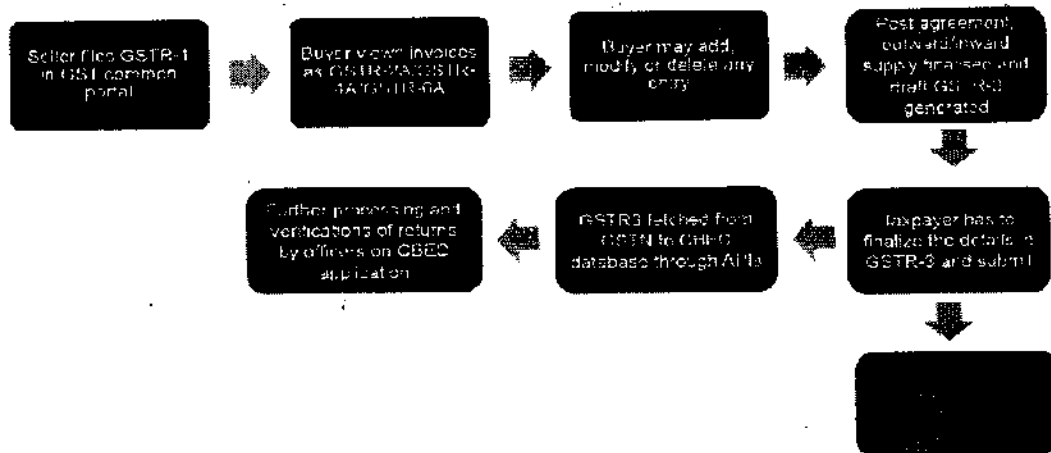


- ITC - Rules and Formats

<http://www.cbec.gov.in/htdocs-cbec/gst/itc-rules-17052017.pdf>

<http://www.cbec.gov.in/htdocs-cbec/gst/itc-formats17052017-revised2.pdf>

3.6 Returns



SUPPLIER	RECEIVER
GSTR 1 (Due Date: By 10 th of next month)	GSTR 2 (Normal Taxpayer) (Due by 15 th of next month)
GSTR 2A	GSTR 3
GSTR 1A	GSTR 3B
GSTR 4A	GSTR 3B (Normal Taxpayer) (Due by 15 th of next month)
GSTR 6A	GSTR 3B (Normal Taxpayer) (Due by 15 th of next month)

- Return- Rules and GSTP Formats, Mismatch Formats, Return Formats

<http://www.cbec.gov.in/htdocs-cbec/gst/03062017-return-rules.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-gstp-formats.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-mismatch-formats.pdf>

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/03062017-return-formats.pdf>

4. Jurisdiction of Indore GST Commissionerate (Location Code- UJ):

Districts of Indore & Dewas in the state of Madhya Pradesh.

Division	Division Jurisdiction	Range Code	Range Name	Range Jurisdiction
INDORE-I	From left hand side of road from CAT Choura to Futi Kothi to Maharana Pratap statue to BadaGanpati and from left hand side of road from Bada Ganpati up to & including Depalpur Tehsil.	UJ0101	RANGE-I	Assessees situated in the area of Ward No. 1 to 2 of Indore Municipal Corporation and both sides of Dhar Road from Chandan nagar square to Betma.
		UJ0102	RANGE-II	Assessees situated in the area of Ward No. 3, 4,5 and 15 of Indore Municipal Corporation
		UJ0103	RANGE-III	Assessees situated in the area of Ward No. 6 (only area falling under jurisdiction of Indore -I,Division) and 70 of Indore Municipal Corporation
		UJ0104	RANGE-IV	Assessees situated in the area of Ward No. 71,83,84 and 85 of Indore Municipal Corporation and all other assesses this Division not specified elsewhere
		UJ0105	RANGE-V	All assesses situated in the Depalpur Tehsil.
INDORE-II	From Right hand side of road from BadaGanpati to Depalpur Road, and left hand side of Road from BadaGanpati to Kilamaidan to Marimata Chouraha and left hand side of Sanwer Road up to Sanwer tehsil of Indore District.	UJ0201	RANGE-I	Assessees situated in the area of Ward No. 7 and 13 of Indore Municipal Corporation
		UJ0202	RANGE-II	Assessees situated in the area of Sector A & B of Sanwer Road industrial area of Ward No 18 of Indore Municipal Corporation
		UJ0203	RANGE-III	Assessees situated in the area of Sector E of Sanwer Road industrial area of Ward No 18 of Indore Municipal Corporation

		UJ0204	RANGE-IV	Assesseees situated in the area of Ward No.9 and 17 of Indore Municipal Corporation, Kila Maidan Industrial Area and area of boths side of Chota Bangadha Road.
		UJ0205	RANGE-V	Assesseees situated in the area of Ward No 14 of Indore Municipal Corporation and all other assesseees this Division not specified elsewhere
INDORE-III	Right hand side of Sanwer Road from Marimata square upto Sanwer Tehsil of Indore District and left hand side road from Mari mata Square to Jail to Rajkumar Mill to Patnipura upto Rasoma Lab square of A.B. Road and left hand side of AB Road from Rasom Lab square upto Dewas.	UJ0301	Range-I	Assesseees situated in the area of Sector "C" of Sanwer Road Industrial area.
		UJ0302	Range-II	Assesseees situated in the area of Sector D & F of Sanwer Road industrial area
		UJ0303	Range-III	Assesseees situated in the area of Ward No 22,28 and 29 of Indore Municipal Corporation
		UJ0304	Range-IV	Assesseees situated in the area of Ward No 23 of Indore Municipal Corporation.
		UJ0305	Range - V	Left side of AB Road from Dewas Naka to Dewas (Lasudia Mori Industrial Area) and all other assesseees this Division not specified elsewhere.
INDORE-IV	Right hand side of A.B.Road from Bhawarkuan square upto Dewas and left hand side of Khandwa road from Bhawarkuan upto Simrol.	UJ0401	Range-I	Assesseees situated in the area of Ward No 30 and 31, of Indore Municipal Corporation
		UJ0402	Range -II	Assesseees situated in the area of Ward No 40,41 and 42 of Indore Municipal Corporation
		UJ0403	Range-III	Assesseees situated in the area of SR Compound and SDA Compound and in the area of Ward No 37 of Indore Municipal Corporation and assesseees situated in villages of Dakachiya, Barlai, Lasudiya Mori , Mayakhedi, arandiya, gram nipaniya, gram pipliyakumar.

		UJ0404	Range – IV	Assesseees situated in the area of Ward No 48, 49, 52, 53 and 54 of Indore Municipal Corporation.
		UJ0405	Range – V	Assesseees situated in the area of Ward No. 64 and 75 of Indore Municipal Corporation
		UJ0406	Range – VI	Assesseees situated in the area of Ward No 51 of Indore Municipal Corporation and all other assesseees this Division not specified elsewhere
		UJ0407	Range – VII	Assesseees situated in the area of right side of A.B. Road Bypass from Tejaji Nagar up to Dewas and both side of Nemawar Road from Lakhani Chouraha upto area of Indore District (including Ralamandal & Mirzapur Village).
Indore-V	Right hand side of AB road from Palasia Square to Bhawarkuan and right hand side of Khandwa road from Bhawarkuan upto simrol and left hand side of Road from Palasia Square upto Shastri Bridge and left side of road from Shastri Bridge to patel bridge and left side of road from Patel Bridge upto rajmohalla and left hand side of road from rajmohalla to CAT chouraha.	UJ0501	Range – I	Assesseees situated in the area of Ward No 77, 80, 81 & 82 of Indore Municipal Corporation.
		UJ0502	Range – II	Assesseees situated in the area of Ward No 66 and 78 of Indore Municipal Corporation
		UJ0503	Range – III	Assesseees situated in the area of Ward No 73 and 74 of Indore Municipal Corporation
		UJ0504	Range – IV	All Industrial Area around Mhow and Rau
		UJ0505	Range – V	Assesseees situated in the area of Ward No 63 of Indore Municipal Corporation and all other assesseees of this Division not specified elsewhere.

Indore-VI	Right hand side of Road from Palasia Square, M.G.Road through Shashtri Bridge upto Bada Ganpati and right hand side of road from Bada Ganpati to Mari mata Chauraha to Jail to Rajkumar Mill to Patnipura upto Rasoma Lab square of A.B. Road and from right hand side of AB Road from Rasoma Lab Square upto Palasia Square.	UJ0601	Range - I	Assesseees situated in the area of Ward No 46 and 47 of Indore Municipal Corporation
		UJ0602	Range - II	Assesseees situated in the area of Ward No 25 and 26 of Indore Municipal Corporation
		UJ0603	Range - III	Assesseees situated in the area of Ward No 57 and 58 of Indore Municipal Corporation
		UJ0604	Range - IV	Assesseees situated in the area of Ward No 56 of Indore Municipal Corporation
		UJ0605	Range - V	All other assesseees of this Division not specified elsewhere.
Indore-VII	Left hand side of MG Road from Shashtri Bridge to Bada Ganpati and left hand side of Road from Bada Ganapati through Rajmohalla upto Patel bridge and left hand side of road from patel bridge to Shashtri bridge across railway line.	UJ0701	Range - I	Assesseees situated in the area of koshti samaj ki dharmshala to siyaganj police chowki, of Ward No.60 of Indore Municipal Corporation
		UJ0702	Range - II	Assesseees situated in the area of Ward No 60 not covered under Range-I of this Division.
		UJ0703	Range - III	Assesseees situated in the area of jail road, imli bazaar, khajuri bazaar and aada bazaar.
		UJ0704	Range - IV	Assesseees situated in the area of Sarafa bazaar, Bartan Bazaar, Marothiya and Bohra Bazaar.
		UJ0705	Range - V	Assesseees situated in the area of MTH Cloth Market upto Bada Ganpati and all other assesseees of this Division not specified elsewhere.
Dewas	Jurisdiction of this division extends to the whole of the district of Dewas in the state of M.P.	UJ0801	Range - I	Entire Area falling on both side of NH 3 (A.B.Road) starting from Shipra river to Dewas Bypass. Dewas Industrial Area No. 1 at the left side along the roadside of TATA International up to Tata Chauraha. Right side of Dewas bypass Road up to Bhopal Chauraha. Left side of A.B. Road of city area from Ujjain road corner to Maski bypass

				chauraha
		UJ0802	Range - II	Entire Area falling under Industrial area No 2 of MPAKVN, includes M/s Naveen fluorine ltd., 100% EOU, Industrial area No 2, Dewas. Entire city area on the Right side of A.B. Road from sayaji dwar to Maksi bypass chauraha and on the east upto bypass road.
		UJ0803	Range - III	Entire Area of Industrial Area No 1 from Tata Chauraha to Dewas City. Left side of A.B Road of city area up to Ujjain road corner.
		UJ0804	Range - IV	Entire area falling under Industrial area No 3 of MPAKVN. Entire city area on the right side of A.B. Road from Vikas Nagar Bawadiya to sayaji dwar and on the east upto bypass road. Entire area of Dewas District excluding the area covered under Range I to III above which includes Siya Industrial area, Sonkacch Tehsil, Bagli Tehsil, Kannod and Tonk Khurd Tehsil and includes rest of the city area of Dewas.

Indore Customs Division	Jurisdiction of this Division extends to the whole of the district of Indore and Dewas of the state of M.P.	UJ0901	Range - I	Assesseees situated in the area of Jurisdiction of GST Division-I and II, Indore
		UJ0902	Range - II	Assesseees situated in the area of Jurisdiction of GST Division-III,VI and VII,Indore
		UJ0903	Range - III	Assesseees situated in the area of Jurisdiction of GST Division-IV and V, Indore
		UJ0904	Range - IV	Assesseees situated in the area of Jurisdiction of Range-I of GST Division, Dewas.
		UJ0905	Range - V	Assesseees situated in the area of Jurisdiction of Range-II; III & IV of GST Division, Dewas includes M/s Naveen fluorine Ltd., 100% EOU, Industrial area No 2, Dewas.

5. Locate & Contact Your Nearest GST Seva Kendra

Comm'te / Division	Range	Name & Designation	Postal Address	Mob. No.	Fax No.	Email I.D.
CGST & C.Ex. Hqrs.	-	Shri A.K. Tiwari, Supdt.	P. Box No.10, Manik Bagh Palace, Indore	9589710 666	0731- 2470898	gsthelpdeskindore@gmail.com
CGST & C.Ex. Div-I	I to V	Shri Ashish Hadke, Supdt.	Corporate House, Near Treasure Island, RNT Marg, Indore	9827208 123	0731- 2483643	gstindorediv1@gmail.com
CGST & C.Ex. Div-II	I to V	Shri K.P.Ranjan, Supdt.	CGO Complex, White Church, Indore	9425073 869	0731- 2483643	gstindorediv2@gmail.com
CGST & C.Ex. Div-III	I to V	Shri Prem Shankar, Supdt.	Plot No. 61, infront of Gabrriel Industries,De was	9827075 433	07272- 258097	gstindorediv3@gmail.com
CGST & C.Ex. Div-IV	I to VII	Shri Bharat Verma, Supdt.	CGO Complex, White Church, Indore	9893288 244	0731- 2483643	gstindorediv4@gmail.com
CGST & C.Ex. Div-V	I to V	Shri Avinash Joshi, Supdt.	CGO Complex, White Church, Indore	9993015 160	0731- 2483643	gstindorediv5@gmail.com
CGST & C.Ex. Div-VI	I to V	Shri Sandeep Goel, Supdt.	CGO Complex, White Church, Indore	9893310 553	0731- 2483643	gstindorediv6@gmail.com
CGST & C.Ex. Div-VII	I to V	Shri Suresh Nair, Supdt.	CGO Complex, White Church, Indore	9826036 780	0731- 2483643	gstindorediv7@gmail.com
CGST & C.Ex. Div-Dewas	I to IV	Shri Bharat Bhushan, Supdt.	Plot No. 61, infront of Gabrriel Industries,De was	9425061 650	07272- 258097	gstindorediv8@gmail.com

* All Range officer are also been nominated as GST Seva officers and will extend all help and guidance to the members of Trade and Industry.

6. Staffing & Working Hours of GST Seva Kendras

6.1 Commissionerate GST Seva Kendra would be staffed by one Superintendent and one Inspector, who shall work under the overall supervision of a Deputy/Assistant Commissioner.

6.2 Divisional GST Seva Kendras shall be staffed by one Superintendent and one Inspector, who shall work under the overall supervision of the Deputy/Assistant Commissioner concerned.

6.3 To ensure continuity of taxpayer services, a backup team of officers will be identified for each GST Seva Kendra in case of exigencies. Backup officers will also be identified for the Range GST Seva Officer.

6.4 The footfall of taxpayers seeking assistance shall be reviewed each quarter and if warranted, the number of officers in the GST Seva Kendras may be increased.

6.5 The identified items of work will be distributed among the officers taking into account the interest and inclination of an officer for a particular aspect of GST. All officers should be well conversant with the items of work assigned to them and build expertise on the subject.

6.6 GST Seva Kendras shall function from 9:30 AM to 6:00 PM on all working days.

7. Important Telephone Numbers

No.	Name	Office Address	Telephone no.
1	Chairman, CBIC	North Block, New Delhi - 110001	011-23092849 (O) 011-23092890(F)
2	Member (GST & IT), CBIC		011-23092568 (O) 011-23092308 (F)
3	Chairman, GSTN	East Wing, 4th Floor, Aero city, New Delhi - 110037	011-49111200
4	Pr. Commissioner, Indore-GST Commissionerate	Manik Bagh Palace, Indore	0731 2762222 07312360590

- CBEC Mitra Toll Free Helpline:1800-1200-232
- GSTN Helpline: 0124-4688999

GST

8. Revision of Guidance Manual

8.1 This Guidance Manual Version 1.0 is envisaged to be a living document. Thus, it shall be regularly edited and updated based on any relevant development and feedback from taxpayers.

8.2 The periodic editing and updating of this Guidance Manual shall be done on six monthly basis and this shall be the responsibility of the office of the Commissioner.

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