

GUIDANCE MANUAL

for

GST SEVA KENDRA

A CBIC Initiative For Serving Taxpayers With A Smile

CGST Ahmedabad North Commissionerate

GUIDANCE MANUAL

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GST SEVA KENDRA

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Suggestions for improvement of this Guidance Manual or for rectification of inadvertent errors herein, if any, are welcome. These may be sent to: ADC, CGST Ahmedabad North Commissionerate, Ahmedabad by email@commr-cexamd2@nic.in

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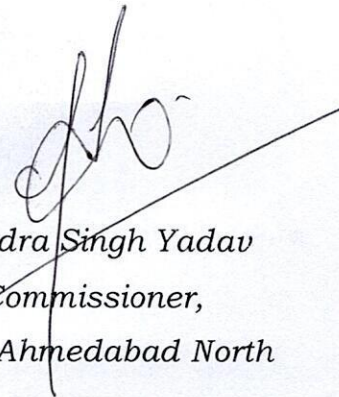
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Preface

1st July, 2017 or 'GST Day' marks the beginning of a new chapter of our transformed indirect tax administration. Equally importantly, it marks the beginning of a far stronger partnership between the indirect tax administration of the Centre and the States as well as between these two tax administrations and taxpayers.

It is important that on the GST journey the tax administration proactively assures taxpayers especially small and medium taxpayers that trade facilitation is a cornerstone of the new tax regime. Thus, the Central Board of Indirect Taxes (CBIC) has established GST Seva Kendras to assist taxpayers in adapting to the new levy. This Guidance Manual is an attempt to standardize high quality taxpayer services at the GST Seva Kendras in CGST, Ahmedabad North Commissionerate, Ahmedabad. I am confident that both departmental officers and taxpayers would find this Guidance Manual useful and it would help in making GST a grand success.

This Guidance Manual is the outcome of efforts undertaken by the Joint Commissioner, CGST, Ahmedabad North and his team of officers. I would like to place on record my appreciation for the commendable work done by these officers. I am confident that their efforts would inspire others to take up similar endeavours in the public interest.



Upendra Singh Yadav
Commissioner,
CGST, Ahmedabad North



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 centres 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 senior functionaries. 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.



2. GST Seva Kendras and GST Seva Officers

2.1 Each GST Commissionerate shall have one GST Seva Kendra at its HQs.

2.2 Each GST Commissionerate having Divisional Offices in a separate building/premise shall establish a Divisional/Circle GST Seva Kendra.

2.3 Officers posted at the Commissionerate or Divisional/Circle GST Seva Kendras shall be designated as GST Seva Officers.

2.4 Each GST Range Superintendent shall be designated as a Range GST Seva Officer.

2.5 While a taxpayer may approach any of the GST Seva Officers in a GST Seva Kendra for advice/ assistance, the endeavour shall be to provide a dedicated GST Seva Officer to a particular taxpayer.



3. Taxpayer Services at GST Seva Kendras

3.1 Commissionerate GST Seva Kendra: The GST Seva Kendra located at a Commissionerate HQs 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 Zone or in any other Zone;
- (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.

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

- (i) **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.



- (ii) **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.
- (iii) **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.
- (iv) **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.
- (v) **Tax exemption:** Various types of exemption from payment of GST; eligibility conditions thereof.
- (vi) **Composition scheme:** Scope and eligibility; records and returns; inadmissibility of put tax credit.
- (vii) **Rules governing CGST/IGST:** Scope and applicability of various Rules.
- (viii) **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.
- (ix) **Value of supplies:** How to determine value of supply, components to be included / excluded in value,



treatment of discounts, free gifts, captive consumption, re-imbursement of expenditure, related party transactions, value of goods supplied to the company located in another State, sale and purchase of second hand goods etc.

- (x) **Invoices:** Requirement of invoices under GST law, format of invoices and details to be furnished
- (xi) **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.
- (xii) **Input Tax credit:** Definition 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.
- (xiii) **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.
- (xiv) **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.
- (xv) **Import/Export/EOUs/SEZs:** Definition of 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.

- (xvi) **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) **Demands and Recovery:** When and how tax demands can be raised; who will adjudicate; recovery procedure; etc.
- (xviii) **Appeal and Revisions:** When and how to appeal, pre-deposits; time period for filing appeal; levels of appeal; scope of review of orders passed, time period for review; etc.
- (xix) **Audit:** Mechanism of selecting a taxpayer for audit; understanding of a taxpayers' obligations, responsibilities and rights during audit; process of audit, who will conduct audit, periodicity and duration; audit by Central Government / State Government and audit by Chartered Accountant; payment of tax during audit, consequence of non-acceptance of audit observations and further procedure 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 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 HQs; highlighting such issues if relating to any other GST Commissionerate to Zonal GST Seva Officer for resolution; 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) **Interface with Zonal GST Seva Officer:** Refer unresolved issues or issues requiring a reference to CBIC or GSTN or another GST Commissionerates to the Zonal GST Seva Officer.

(xxvii) **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 Zone.

3.3 Divisional / Circle GST Seva Kendras: GST Seva Officers posted in a Divisional / Circle 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 3.1 and 3.2 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 HQs.

3.4 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.

3.5 Zonal GST Seva Officer: The designated Zonal GST Seva Officer shall guide the taxpayers to the jurisdictional Commissionerate/ Divisional / Circle GST Seva Kendra for assistance. The Zonal GST Seva Officer shall also be responsible for:

- (i) Coordinating and resolving references received from Commissionerate / Divisional / Circle GST Seva Kendras within the State or from any other GST Seva Kendra Commissionerate from outside the State;
- (ii) Coordinating GST awareness programmes involving more than one Commissionerate;
- (iii) Analyzing in coordination with Commissionerate / Divisional / Circle GST Seva Kendras the nature of assisting normally sought by taxpayers with a view to suggest to the Chief Commissioner systemic solutions which may be of local application or may warrant a reference to CBIC; and
- (iv) Analyzing feedback received from jurisdictional Commissioners regarding taxpayer satisfaction to identify and suggest the areas of improvement to the Chief Commissioner.



4. Important Steps to be followed

- **Registration Rules**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-registration-rules.pdf>

- **Payment- Rules and Formats**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-payment-rules.pdf>

- **Refunds- Rules and Formats**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-refund-rules.pdf>

- **COMPOSITION RULES**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-composition-rules.pdf>

- **Determination of Value of Supply**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-valuation-rules.pdf>

- **TRANSITIONAL PROVISIONS**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-transition-rules.pdf>

- **RETURNS**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-return-rules-31032017.pdf>

- **Overview**

<https://www.cbic.gov.in/htdocs-cbec/gst/newgst>



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- Acts, Rules, Forms, Notifications, Circulars, Orders, Instructions

<https://taxinformation.cbic.gov.in/>

<https://cbic-gst.gov.in/pdf/amended-01012022-CGST-Rules-2017-Part-A.pdf>

- GST Rates/Ready Reckoner

<https://cbic-gst.gov.in/gst-goods-services-rates.html>

<https://www.cbic.gov.in/htdocs-cbec/gst/gstreadyreckoner>

- GST Rates FAQs

<https://cbic-gst.gov.in/gst-rates-faq.html>

- GST Update

<https://www.cbic.gov.in/htdocs-cbec/gst/gstweeklyupdates>

- Helpdesk

<https://www.cbic.gov.in/htdocs-cbec/gst/gsthelpdesk>

- FAQs e-way bill

<https://cbic-gst.gov.in/pdf/18062019-FAQs-EwayBill-Faq.pdf>

- Input Tax Credit

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-itc-rules.pdf>

- TAX INVOICE, CREDIT AND DEBIT NOTES

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/gst-31.03.17-invoice-rules.pdf>

**5. Jurisdiction of CGST, Ahmedabad North Commissionerate****Jurisdiction of Ahmedabad North Commissionerate**

Address: 1st Floor, Custom House, Opp old High Court, Navrangpura, Ahmedabad- 380009.

Jurisdiction:

The Commissionerate will have the jurisdiction of the areas on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief Road extending up to Kalupur, on southern side to the east of railway tracks from Kalupur Bridge to Sarangpur Bridge. From Sarangpur Bridge to the Northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road via Hatikhai. From Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both Mills) and, then, the wall separating Raipur Mills and Vivekanand Mill, the imaginary boundary runs through the roads between Rakhial Society and Rakhial village passing through the backside of Monogram Mills upto Naroda Highway. From there, it includes the area lying on the eastern side of Narol-Naroda Highway upto the intersection of Narol-Naroda Highway and Odhav Road at Indian Oil Corporation, and Muthia, Enasan, Pardhol, Vahelal, Huka, Naroda Lialis, Navrangpura villages of Daskroi Taluka. The jurisdiction also includes the entire area of city Taluka west of Sabarmati River (Excluding the area having following limits; on north side, the line running from Nehru Bridge to Navrangpura Police Station via Ashram Road, Swastik Char Rasta, Commerce Six Road towards Drive-in Road upto Thaltej Cross Road on S. G. Highway; on west side, SG Highway starting from Thaltej cross road upto City Taluka Limit toward south; on east side Sabarmati river starting from Nehru bridge upto Ahmedabad City Taluka limit towards south ; on south side, Ahmedabad city taluka limit) and all Villages of Daskroi taluka on the western side of Sabarmati river. The Jurisdiction also includes Sanand, Dholka, Dholera, Bavla, Mandal, Dhanduka, Viramgam & Detroj-Rampura Taluka of Ahmedabad District.



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Jurisdiction of the Divisions of Ahmedabad North Commissionerate

Division Name:	Division-I (Naroda)
E-mail:	nrddiv-cgstamdnorth@gov.in
Phone No.:	079-26580409
Address:	Jivabhai Mansion, Basement, Ground floor, 1, 2 & 3rd Floor, Ashram Road, A'bad

Jurisdiction:

The jurisdiction of the Division starts from the Saijpur Bogha Tower and on north-west side railway 'track (Ahmedabad Prantij railway link passing through Saijpur Bogha) upto Saijpur Bogha and the area including the Airport area, Cantonment area and Camp Hanuman, Sadar Bazar and from there runs along the eastern bank of the Sabarmati Compassing the entire area of Ahmedabad City Taluka from Camp Hanuman to Kotarpur Village thereby including the Village of Hansol and Hanspura. From Hanspura the jurisdiction of this division includes the Village of Muthia, Enasan, Pard hol, Vahelal, Huka, Naroda, Bilasiya, Navrangpura of Daskroi Taluka and southern side upto Thakkarbapanagar including Krishan agar. Thus, the area of this division also includes Naroda road (from Saijpur Bogha tower).



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Division Name:	Division-II (Naroda Road)
E-mail:	nrddiv-cgstamdnorth@gov.in
Phone No.:	079-26574420
Address:	Vidyalya chamber, Ground floor, 1 st & 2 nd Floor, Paldi, Ahmedabad

Jurisdiction:

The jurisdiction of this division starts from eastern bank of Sabarmati river (from Subash Bridge to Nehru bridge) and along the eastern side of Railway tracks known as Ahmedabad-Prantij line passing through Asarwa railway station to Saijpur Bogha Tower.

From southern outskirts of Navarangpura village, Thakkarbapanagar Road, marks the southern limits of this division upto crossing of Anil Road and Thakkarbapanagar road from there Anil Road upto Saraspur mill(including Sasarpur mill) and on south-west upto Saraspur road connecting Kalupur bridge.

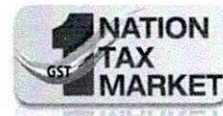
On southern side around the east railway tracks fro Kalupur Bridge to Sarangpur Bridge from Sarangpur bridge it jurisdiction lies to the north road from Sarangpur bridge to corner o patel mills on Rakhial road via Hathikhai; from Patel Mills there is an imaginary boundary which runs on the outer boundary of Patel Mills and Raipur Mills (including both mills) and then the wall separating Raipur mills and Vivekanand mills so as to include raipur mills and Vivekanand mills but excludes Vivekanand mills; from there the imaginary boundary runs through the roads between Rakhial society and Rakhial village passing through the backside of Monogram Mills upto Naroda highway; from there it includes the area lying to the east Narol-Naroda highway upto the intersection of Narol-Naroda highway and Odhav road at I.O.L., from this intersection at IOL at Rajdeep society near Odhav GIDC plot No. 358.

Further, it extends upto the Relief road to Delhi Darwaja to Subhash bridge i.e. western side includes Dudheshwar, Shahpur, Tavdipura.

On western side, its jurisdiction extends upto Dr. Tankaria Road from Sardar Park to Delhi Darwaja. On north-east, it extends upto railway track along city road. From city road to the railway crossing of Girdharnagar on the east, it extends upto Ghee Kanta



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road (Dr. Ambedkar road), relief road to Delhi Darwaja on Kasturba Gandhi road, from Delhi Darwaja along Kasturba Gandhi Road upto New Gujarat Cotton Mill No. 2 from New Gujarat Cotton Mills No. 2 to old Manekchowk mills to Girdharnagar railway crossing, Kasturba Gandhi Road to Sahid Haribhai railway crossing. On the southern side, it extends upto relief road from Sardar Park to Ghee Kanta (excluding the park).

The jurisdiction extending upto the Municipal limits from city road to Saijpur Bogha and, upto Asarva Railway crossing on the railway line.

The jurisdiction extending upto Civil Hospital road and city road from Cantonment to Aryoday Mills including the Mills. From Civil Hospital road near Aryoday Mills to metre gauge railway track. On the south-west, it extends upto railway track from Aryoday Mills to Asarva crossing.

The jurisdiction of this range extends upto Kasturba Gandhi road from Delhi Darwaja to New Gujarat Cotton Mills no. 2 and from there to old Manekchowk mills and new Manekchowk mills (including both the mills.).

On the western side, it extends upto Dr. Ambedkar road (Ghee Kanta road) from Ghee Kanta to Delhi Darwaja. On the southern side, it extends upto relief road from Ghee Kanta to Sarangpur Bridge.

On the northern side, the jurisdiction extends upto the Municipal limit from city road to Dafnala; from Dafnala along the eastern bank of Sabarmati river to railway bridge. On the eastern side, It extends upto Civil Hospital road,; from city road to Aryoday Mills (excluding the mills). On the western side, it extends upto the metre gauge railway track touching Rajnagar mills and Aryoday mills. This Division has jurisdiction over old Commercial mills and Rajnagar mills

Thus, the area of this division road starts from Eastern Bank of Sabarmati river to the east of Narol-Naroda highway upto the intersection of Narol-Naroda highway and Odhav road at IOL, from this intersection at IOL at Rajdeep society near Odhav GID plot No. 358.



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Division Name:	Division-III (Sanand)
E-mail:	snddiv-cgstamdnorth@gov.in
Phone No.:	02717-238222
Address:	2nd Floor, Gokuldham Arcade, Sarkhe Sanand Road, Ahmedabad.
Jurisdiction: The jurisdiction of this Division covers Sanand Taluka (Excluding area of Div-IV), including Viramgam Taluka and Detroj Rampur Taluka.	

Division Name:	Division-IV (Changodar)
E-mail:	cgdrdiv-cgstamdnorth@gov.in
Phone No.:	02717-238200
Address:	2 nd Floor, Gokuldham Arcade, Sarkhej Sanand Road, Ahmedabad.
Jurisdiction: The jurisdiction starts from eastern boundary of daskroi taluka limit towards northern boundary of bavla taluka (southern boundary of sanand taluka), Northern limit covers the village Changodar consisting oi Shubhlaxmi Ind Estate, Ashwamegh Ind. Estate), Tejpur road and units situated on the eastern side of the Sarkhej- Bavla village highway starting after Changodar Ind. Estate. Further, the units on the western side of the Sarkhej-Bawla highway starting after Cadila Healthcare ltd Moraiya and village Palwada, Matoda, Chacharwadi-Vasana, Sari, Tajpur, Dara vasana-Deda!, Juwai, Mankot, Melasna, Daduka, Rethal, Govind Kundal, Upardal, Vanaliya, Amiyali, Zamp of Sanand Taluka < Ahmedabad District. The jurisdiction does not include the Village o Rajoda village of Bavla Taluka and Lodariyal village of Sanand Taluka Also covers the village Santhal, Kolat, Navapura, Moti Devti, Nani Devti, Madasar, Juda, Kincñ, fangadi, Kodariya, VinChya, Changodar of Sanand Taluka of Ahmedabad District (consisting of the area of Changodar Industrial Estate, falling on the left side of the main road dividing the Industrial Estate, Panchratna Industrial Estate, Ratnamani Industrial Estate, Saket Industrial Estate) units on the right side of the Sarkhej Bawla road from Sanathal cross road to the area covering M/s. Cadila Healthcare Limited, village Moraiya.	



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Division Name:	Division-V (Dholka)
E-mail:	dhlkdiv-cgstamdnorth@gov.in
Phone No.:	07927912545
Address:	2nd Floor, Gokuldham Arcade, Sarkhej Sanand Road, Ahmedabad.
Jurisdiction: The jurisdiction of this Division covers the villages of entire revenue Talukas of Bavla, Dholka, Dholera, Dhandhuka Ahmedabad District.	

Division Name:	Division-VI (S. G. Highway West)
E-mail:	sghwdiv-cgstamdnorth@gov.in
Phone No.:	079-29607964
Address:	7 th Floor, B.D. Patel House, Naranpura, Ahmedabad.
Jurisdiction: Area falling west of S. G. Highway in Ahmedabad including Daskroi West Taluka.	

Division Name:	Division-VII (S. G. Highway East)
E-mail:	sghediv-cgstamdnorth@gov.in
Phone No.:	079-27911094
Address:	Sahajanand Arcade, 4 th Floor, Memnagar, Ahmedabad.
Jurisdiction: East- From Nehru Bridge on Sabarmati River to north upto District limit of Ahmedabad. South- Thaltej Cross Road on S.G. Highway to Navrangpura Police Station extended upto Riverfront 3 Road after crossing over Ashram Road. West- S.G. Highway from Thaltej Cross Road to north upto District limit of Ahmedabad city Taluka. North- District limit of Ahmedabad.	



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6. Locate & Contact Your Nearest GST Seva Kendra

Division Name	Range Name	Postal Address	Phone No (with STD Code)	E-Mail ID
Division-I (Naroda) Address: Ground Floor, Jivabhai Mansion Building, Ashram Road, Ahmedabad-380009 Email: nrddiv-cgstamdnorth@gov.in Phone No.: 079-26580409	Range-I	Office of the Superintendent, Range-I, Div-I, 2 nd Floor, Jivabhai mansion Building, Ashram Road, Ahmedabad-380009	079-26580409	Ran790101@yahoo.co.in
	Range-II	Office of the Superintendent, Range-II, Div-I, 2 nd Floor, Jivabhai mansion Building, Ashram Road, Ahmedabad-380009	079-26580409	Range790102@gmail.com
	Range-III	Office of the Superintendent, Range-III, Div-I, 2 nd Floor, Jivabhai mansion Building, Ashram Road, Ahmedabad-380009	079-26580409	Range790103@gmail.com
	Range-IV	Office of the Superintendent, Range-IV, Div-I, 2 nd Floor, Jivabhai mansion Building, Ashram Road, Ahmedabad-380009	079-26580409	Range4division-1@gov.in ran790104@gmail.com
	Range-V	Office of the Superintendent, Range-V, Div-I, 2 nd Floor, Jivabhai mansion Building, Ashram Road, Ahmedabad-380009	079-26580409	Range790105@gmail.com
Division-II (Naroda Road): Address: 3rd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad-380009 Email: nrdrdiv-cgstamdnorth@gov.in Phone No.: 079-26574420	Range-I	3 rd Floor, Sahajanand Arcade, Opp. Memnagar BRTS, Nr. Helmet Circle, Memnagar, Ahmedabad - 52	079-26578340	ran790201@gmail.com
	Range-II	3 rd Floor, Sahajanand Arcade, Opp. Memnagar BRTS, Nr. Helmet Circle, Memnagar, Ahmedabad - 52	079-26578340	ariidivii@gmail.com
	Range-III	3 rd Floor, Sahajanand Arcade, Opp. Memnagar BRTS, Nr. Helmet Circle, Memnagar, Ahmedabad - 52	079-26578340	ran3div2nr@gmail.com
	Range-IV	3 rd Floor, Sahajanand Arcade, Opp. Memnagar	079-26578340	range4division2@gmail.com

		BRTS, Nr. Helmet Circle, Memnagar, Ahmedabad - 52		
	Range-V	3 rd Floor, Sahajanand Arcade, Opp. Memnagar BRTS, Nr. Helmet Circle, Memnagar, Ahmedabad - 52	079-26578340	ran790205@gmail.com
Division-III(Sanand): Address: Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210 Email: snddiv-cgstamdnorth@gov.in Phone No.: 02717-238222	Range-I	Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	02717238200	gstrangewt0301@gmail.com
	Range-II	Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	02717238200	gstrangewt0302@gmail.com
	Range-III	Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	02717238200	gstrangewt0303@gmail.com
	Range-IV	Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	02717238200	gstrangewt0304@gmail.com
	Range-V	Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	02717238200	gstrangewt0305@gmail.com
Division-IV(Changodar): Address: Chagodar, 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210 Email: cgdrdiv-cgstamdnorth@gov.in Phone No.: 02717-238200	Range-I	Address: 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	(02717)238200	cgstran790401@gmail.com
	Range-II	Address: 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	(02717)238200	cgstran790402@gmail.com
	Range-III	Address: 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	(02717)238200	cgstran790403@gmail.com
	Range-IV	Address: 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	(02717)238200	cgstran790404@gmail.com
	Range-V	Address: 2nd Floor, Gokuldharm Arcade, Sarkhej-Sanand Road, Ahmedabad-382210	(02717)238200	cgstran790405@gmail.com
Division-V(Dholka): Address: 2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad Email:	Range-I	2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad	07927912547	range1.divgst5@gmail.com
	Range-II	2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad	07927912543	ran2div5nr@gmail.com
	Range-III	2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle,	07927912571	range3division5@gmail.com

<u>dhlkdiv-cgstamdnorth@gov.in</u> Phone No.: 07927912545	Range-IV	Memnagar, Ahmedabad 2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad	07927912545	rangeiv.division5@gmail.com
	Range-V	2nd Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad	07927912572	rangev.divisionv@gmail.com
Division-VI (S.G Highway West): Address: 7th Floor, B. D. Patel House, Nr. Sardar Patel Statue, Naranpura, Ahmedabad-380014. Email: <u>sghwdiv-cgstamdnorth@gov.in</u> Phone No.: 079-29607964	Range-I	7th Floor B. D. Patel House Naranpura Ahmedabad - 380014	--	gst060one@gmail.com
	Range-II	8th Floor B. D. Patel House Naranpura Ahmedabad - 380014	--	gstrange602@gmail.com
	Range-III	9th Floor B. D. Patel House Naranpura Ahmedabad - 380014	079-27683596	gstrange603@gmail.com
	Range-IV	10th Floor B. D. Patel House Naranpura Ahmedabad - 380014	--	gstrange604@gmail.com
	Range-V	11th Floor B. D. Patel House Naranpura Ahmedabad - 380014	079-29607964	gstrange605@gmail.com
Division-VII (S.G Highway East): Address: 4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad. Email: <u>sghediv-cgstamdnorth@gov.in</u> Phone No.: 079-27911094	Range-I	4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad.	(079)27912297	rangediv@yahoo.in
	Range-II	4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad.	(079)27910243	Cex790503@gmail.com
	Range-III	4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad.	(079)27912147	centralexcise790504@gmail.com
	Range-IV	4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad.	(079)27910243	Cex790503@gmail.com
	Range-V	4th Floor, Sahajanand Arcade, 132 Ft. Road, Helmet Circle, Memnagar, Ahmedabad.	(079)27911236	Rangediv05@gmail.com



7. Staffing & Working Hours of GST Seva Kendras

7.1 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.

7.2 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.

7.3 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.

7.4 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.

7.5 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.

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



8. Standard Amenities at GST Seva Kendras

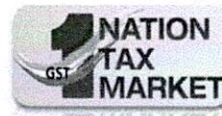
8.1 As an important contributor to nation building, the taxpayer is an honoured guest of the Department. Hence, any taxpayer visiting the GST Seva Kendra must be welcomed with a smile, courteously offered a chair and water/tea/coffee. It is also important to create a friendly and hospitable ambience in the GST Seva Kendra. Further, the waiting time should be kept to the minimum and in case of any delay, the taxpayer must be politely informed the reasons thereof and the probable time by which he / she would be attended to.

8.2 The following standard amenities shall be made available in the GST Seva Kendra.

- (i) Air conditioned environment.
- (ii) Comfortable sofas and chairs.
- (iii) All in Ones(AIO)with printers and scanners – 3 AIOs in Divisional GST Seva Kendra & 5 AIOs in Commissionerate GST Seva Kendra.
- (iv) Stationary / pens /pencils.
- (v) Bare GST Acts and Rules - Constitutional amendment act, Central GST act, Integrated GST act, transitional provisions and rules of GST on registration, payment, returns, input tax credit and valuation.
- (vi) Forms, notifications, orders, trade notices etc.
- (vii) FAQs / brochures on GST in vernacular.
- (viii) Official directory of Central and State GST authorities.
- (ix) List / contact details of GST Seva Kendras of Zone.



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- (x) Blank statutory forms.
- (xi) Provision for drinking water / tea / coffee.
- (xii) Posters and advertisement material on GST.
- (xiii) Green plants and flowers.
- (xiv) Taxpayer Satisfaction Survey forms.
- (xv) Record of taxpayers visiting the GST Seva Kendra in the following format (which could be computerized):
 - (a) Date
 - (b) Time of Arrival
 - (c) Taxpayer company/firm
 - (d) Name of visiting taxpayer
 - (e) Time of Departure



9. Enhancing Taxpayer Satisfaction

- 9.1 GST Seva Kendras are set up to assist the taxpayers in legal and other compliances and thereby ensure a smooth and hassle-free implementation of GST. Therefore, it is very important to assess whether the taxpayers are getting the identified services to their desired satisfaction and also whether there are deficiencies warranting remedial measures.
- 9.2 This shall be done by getting feedback from the taxpayers. All taxpayers visiting the GST Seva Kendras or interacting with the GST Seva Officers shall be courteously asked to give feedback of the service provided in the prescribed 'Taxpayer Satisfaction Form' to be made available to them.
- 9.3 The Taxpayer Satisfaction Forms shall be reviewed by the Deputy / Assistant Commissioner concerned on weekly basis and remedial measures, if any, taken to ensure continued quality service to the taxpayers.
- 9.4 The Taxpayer Satisfaction Forms would be useful in identifying GST Seva Officers who are doing appreciable work for suitable recognition.
- 9.5 Utilizing taxpayers' feedback, Deputy / Assistant Commissioner concerned should develop a range of service options for the taxpayers.
- 9.6 The feedback received can also be used to help determine the service enhancements needed to improve taxpayer satisfaction.
- 9.7 The Taxpayers Satisfaction Form shall be in the format mentioned below:

**OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX,
AHMEDABAD-NORTH,
आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवा कर, अहमदाबाद उत्तर,
FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD-380009
पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद-३८०००९**

**करदाता संतुष्टि / प्रतिक्रिया फॉर्म
TAXPAYER SATISFACTION / FEEDBACK FORM**

Purpose of Visit / आने का उद्देश्य

Information / Assistance जानकारी सहायता /

- | | |
|--|----------------------|
| i. Registration | <input type="text"/> |
| जानकारी मे बारे के पजिकर्ण सहायता / | |
| ii. Information on jurisdiction and jurisdictional officer | <input type="text"/> |
| अधिकार क्षेत्र एवं अधिकारी की जानकारी | |
| iii. Return विवरण | <input type="text"/> |
| iv. Exports / RFD 11 / LOU / Refund etc | <input type="text"/> |
| निकास / ११ डी फ आर / डायित्य / धन वापसी लेने के बारे मे | |
| v. Rules and Regulation, Notification | <input type="text"/> |
| नियम विनियमन / अधिसूचना के बारे मे | |
| vi. Any other (specify) अन्य (उल्लेखित) | <input type="text"/> |

Please provide your valuable feedback about the quality of service received
प्राप्त सेवा की गुणवत्ता के बारेमे अपनी प्रतिक्रिया प्रदान करे :-

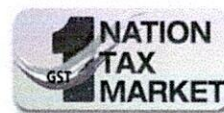
Sr. No.	Service Responses सेवा प्रतिक्रिया	Satisfied संतुष्टि	Not Satisfied असंतुष्टि
1	Service Reliability सेवा विश्वासनीयता		
2	Responsiveness & empathy अनुक्रियाशीलता एवं सहानुभुती		
3	Level of courtesy शिष्टाचार का स्तर		
4	Information and guidance सूचना एवं मार्ग दर्शन		
5	Office ambience कार्यालय का माहोल		
6	Got what you wanted उद्देश की प्राप्ति		

Any suggestions you would like to give for improvement of services
सुधार हेतु अन्य कोई सुझाव :-

Signature with Date:- _____
Name, Designation _____ Mobile no :- _____
Name of the organization:- _____



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9.8 Based on the Taxpayer Satisfaction Forms, GST Seva Kendra and Range GST Seva Officer shall send a monthly report of taxpayer satisfaction to the Commissioner concerned by the 5th of each month in the format given below:

MONTHLY REPORT ON TAXPAYER SATISFACTION

Monthly report CGST TAXPAYER SERVICE, Ahmedabad-North for the Month of					
Month	Opening Balance	Number of queries received	Number of queries replied	Closing Balance	Remarks, if any
					*

Service Responses Satisfied	
Service Responses Not Satisfied	
Total Feedback form received during the Month	

*The above also includes many network related queries which cannot be resolved at our stage as it is entirely a GSTN issue. Parties approaching us have been explained so.

9.9 The Commissioner concerned shall send a monthly report of taxpayer satisfaction to the Zonal GST Seva Officer in the office of the Chief Commissioner by the 10th of each month.

**10. Important Telephone Numbers**

S.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	North Block, New Delhi - 110001	011-23092568(O) 011-23092308(F)
3	Directorate General of Systems & Data Management	Samarat Hotel, Chanakyapuri, New Delhi- 110021	011-26877960(O) 011-26877958(F)
4	Chairman, GSTN	East Wing, 4th Floor, Aerocity, New Delhi - 110037	011-49111200
5	Commissioner, CGST Ahmedabad North Commissionerate, Ahmedabad	First Floor, Custom House, Navrangpura, Ahmedabad- 380009	079-27544599(O)

- GST Seva Kendra, Ahmedabad North (Tax Payers Facilitation Center): 079 26301076
- CBEC Mitra Toll Free Helpline: 1800-1200-232
- GSTN Helpline: 0124-4688999