



# GUIDANCE MANUAL

*for*

# GST SEVA KENDRA

An Initiative For Serving Taxpayers With A Smile

GST DELHI ZONE

**GUIDANCE MANUAL**  
*for*  
**GST SEVA KENDRAS, DELHI ZONE**

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## Preface

1<sup>st</sup> July, 2017 or 'GST Day' marks the beginning of a new chapter of our transformed indirect tax administration. It also 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, GST, Delhi Zone 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 Delhi Zone. This Guidance Manual is being brought out in English and Hindi so that it is used widely. 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 an initiative taken by a select group of officers for facilitating a smooth transition to GST. These officers are **Shri Pranave Shekhar**, Superintendent, **Shri Surendra Kumar**, Inspector and **Shri Rajesh Kumar Yadav**, Inspector. I would like to place on record my deep appreciation of the work done by these officers. I am confident their efforts would inspire others to take up similar endeavours in public interest.

(**Archana Pandey Tiwari**)  
**Chief Commissioner, GST, Delhi Zone**  
1<sup>st</sup> July 2017



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### 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.

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### 2. GST Seva Kendras and GST Seva Officers

- 2.1 Each GST Commissionerate and GST Audit 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 Each GST Audit Commissionerate having Circles in a separate building / premise shall establish a Circle GST Seva Kendra.
- 2.4 Officers posted at the Commissionerate or Divisional/ Circle GST Seva Kendras shall be designated as GST Seva Officers.
- 2.5 Each GST Range Superintendent shall be designated as a Range GST Seva Officer.
- 2.6 An Assistant Commissioner / Deputy Commissioner in the Commissioner's Office shall be designated as the Zonal GST Seva Officer.
- 2.7 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.

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### 3. Taxpayer Services at GST Seva Kendras

- 3.1 Commissionerate GST Seva Kendras: The GST Seva Kendras 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 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 analysis 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 Kendras 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.
  - 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;



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- 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 input 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-imbursment 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,



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documents on which credit can be taken, credit of IGST, CGST, SGST and their utilization, credit on goods sent 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 tax appeal, pre-deposits; time period for filing appeal; levels of appeal; scope of review of orders passed, time period for review; etc.





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- 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; right 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 Division to GST



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- 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 programs 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 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 GST Seva Kendras:** GST Seva Officers posted in a Divisional GST Seva Kendras 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's GST Seva Kendras. In addition , the Divisional GST Seva Kendras shall:
- i. Immediately refer any unresolved issues to the Commissionerate's GST Seva Kendras 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's HQs.
- 3.4 **Range GST Seva Officer:** The Range Superintendent who is designated as a Range GST Seva Officer shall have the responsibility of assisting



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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's GST Seva Kendras. Further, the GST Seva Officer shall immediately refer any unresolved issues to the Divisional GST Seva Kendras. 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 Kendras 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 Commissionerate's GST Seva Kendras 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.

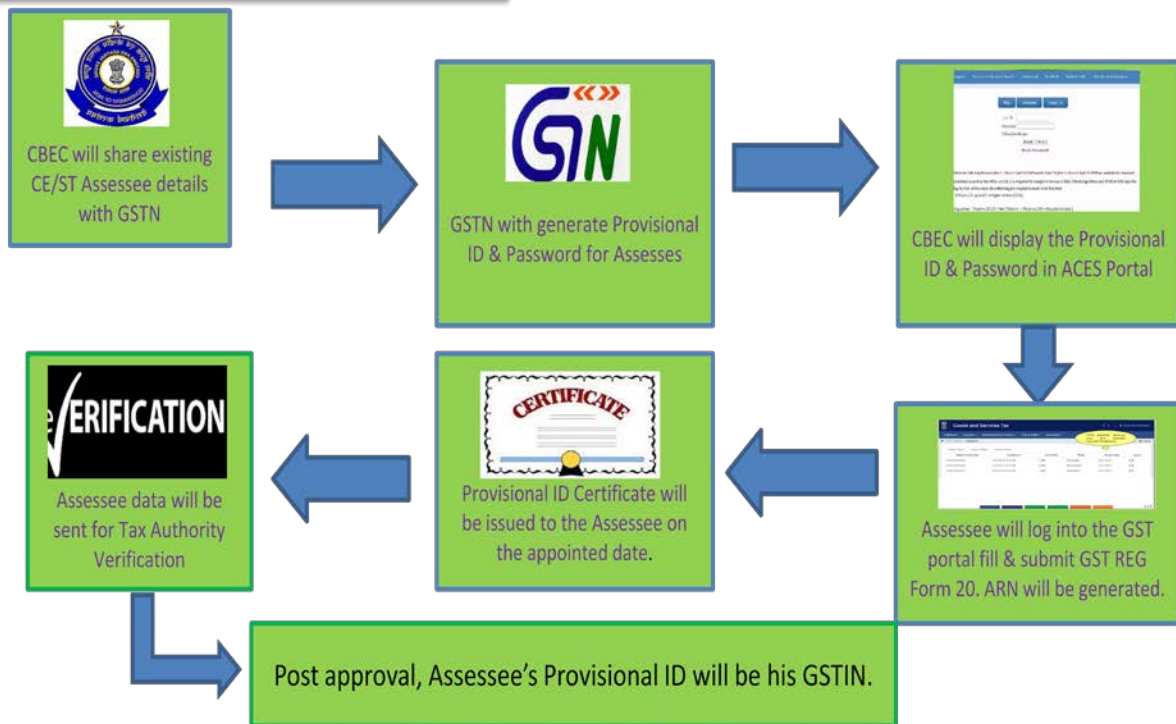


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## 4. Important Process Flows

### 4.1 Migration

#### Existing Tax Payer Migration Process

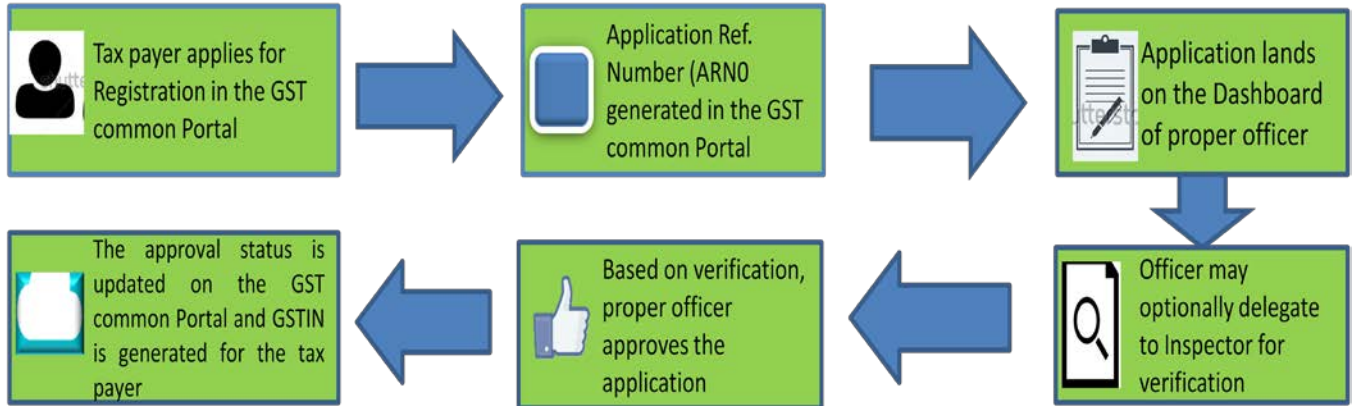


- Step by Step Guide & FAQs to Taxpayers on migration to GST  
<http://www.cbec.gov.in/resources/htdocs-cbec/gst/user-guide-for-migration.pdf>  
<http://www.cbec.gov.in/resources/htdocs-cbec/gst/faq-migration-to-gst.pdf>  
<http://www.cbec.gov.in/resources/htdocs-cbec/gst/annx-c-communication-to-taxpayer.pdf>



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## 4.2 Registration

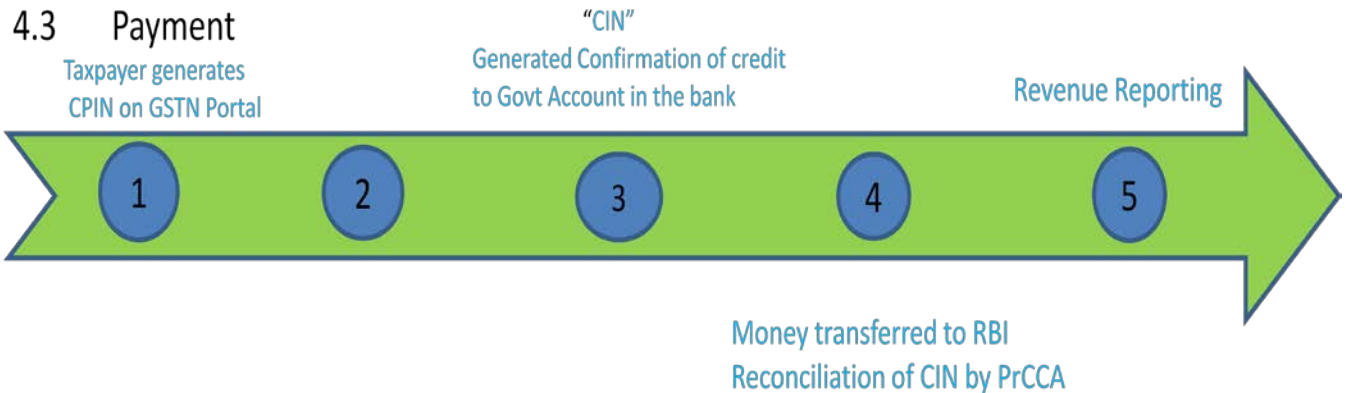


- Registration – Rules and Formats

<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>

## 4.3 Payment



- Payment- Rules and Formats

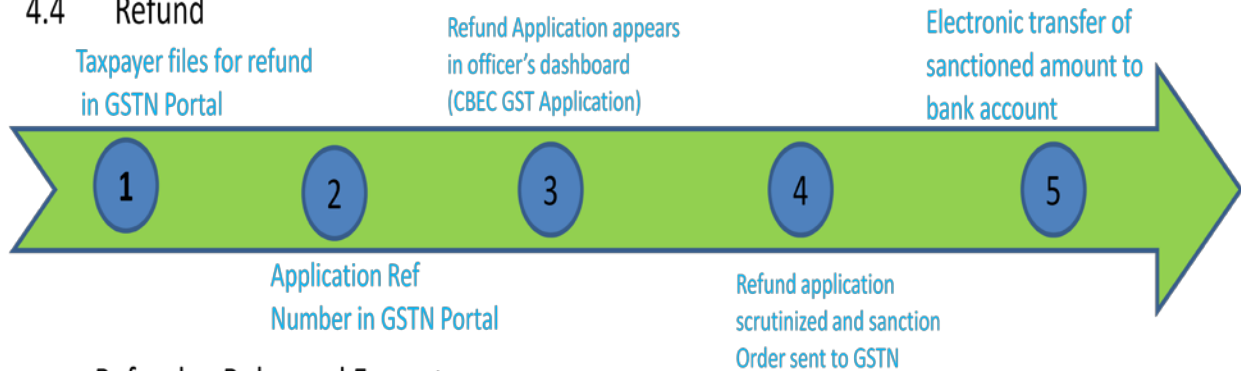
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/payment-gst-rules-17052017.pdf>

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



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## 4.4 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>

## 4.5 Input Tax Credit

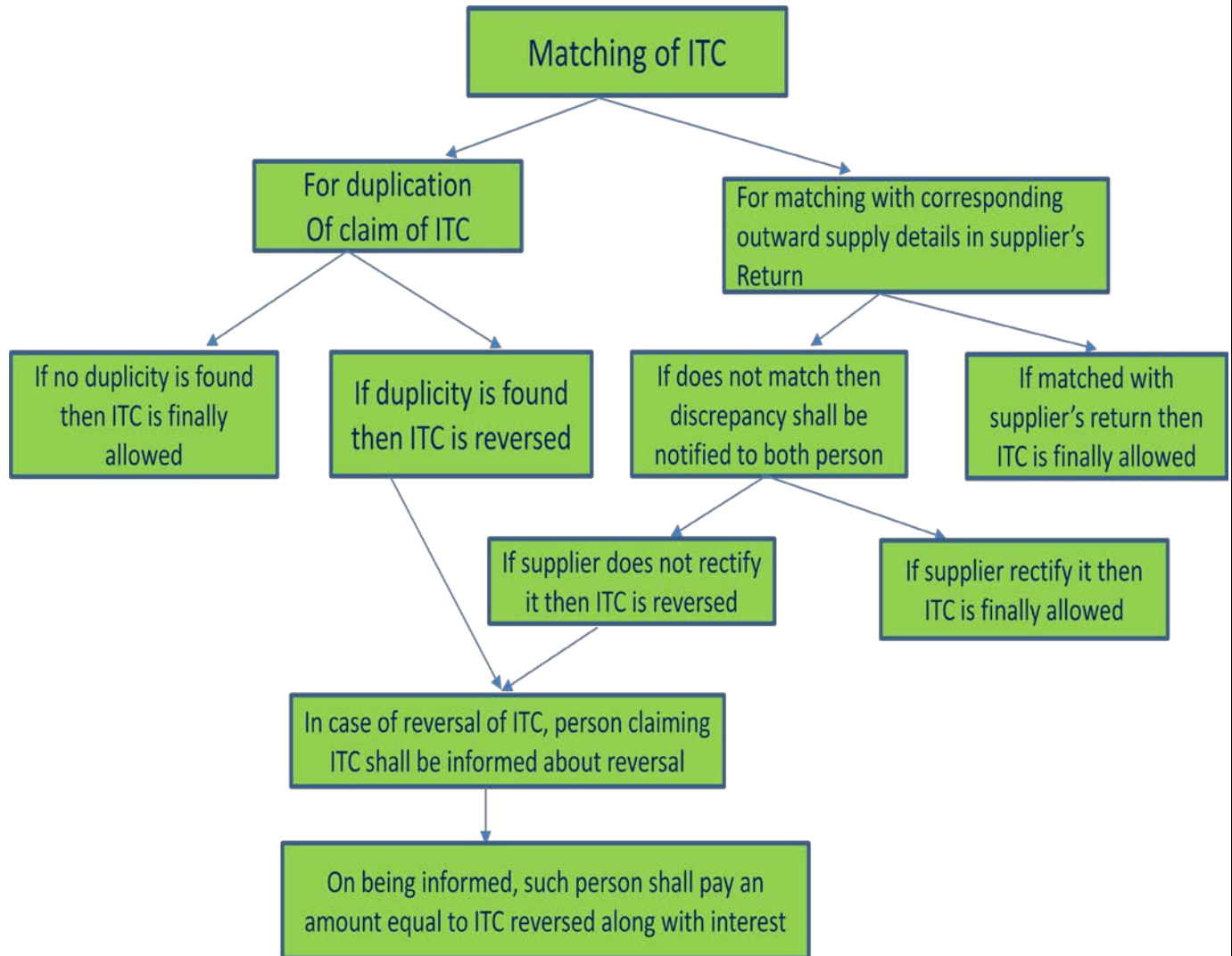
Nature of ITC	Sequence of Utilization of ITC for Payment of		
	First	Second	Next
IGST	IGST	CGST	SGST/UTGST
CGST	CGST	IGST	-
SGST	SGST	IGST	-
UTGST	UTGST	IGST	-

ISD and Recipient in Same State	ISD and Recipient in Different States
➤ CGST & IGST as CGST	➤ CGST as IGST
➤ SGST & IGST as SGST	➤ IGST as IGST
➤ UTGST & IGST as IGST	➤ SGST & UTGST as IGST





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- ITC- Rules and Formats

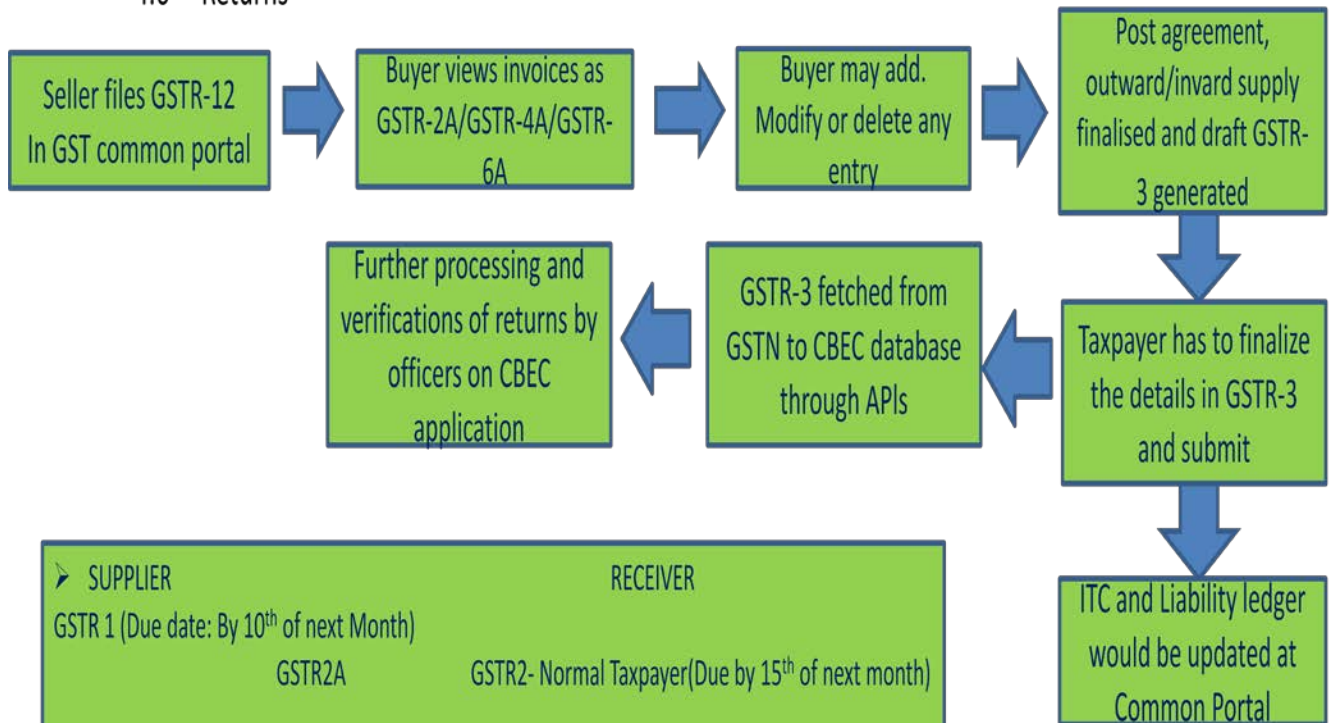
<http://www.cbec.gov.in/htdocs-cbec/gst/itc-rules-17052017.pdf>

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



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## 4.6 Returns



SUPPLIER	RECEIVER
GSTR 1 (Due date: By 10 <sup>th</sup> of next Month)	
GSTR2A	GSTR2- Normal Taxpayer(Due by 15 <sup>th</sup> of next month)
GSTR 1A	
	GSTR 3- Monthly return (Due date: by 20 <sup>th</sup> of next month)
GSTR 4A	GST 4 – Composition Dealer (Due by 18 <sup>th</sup> of next month)
GSTR 6A	GSTR 6 – (Due by 13 <sup>th</sup> 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>





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### 5. JURISDICTION OF CENTRAL GST, DELHI ZONE (Code-51)

Commissionerate Name, Location and Jurisdiction	Division/Circle Name, code and Jurisdiction	Range Code	Range Name	Range Jurisdiction
Delhi-North (ZI) Revenue Districts namely Central Delhi & North Delhi in the Union Territory of Delhi.	Darya Ganj ZI01 Area comprising of Pin Code 110002 & 110055 of Delhi	ZI0101	Range-1	Area under Pin Code 110002 comprising of Darya Ganj, Vikram Nagar, Bahadur Sahab Jafar Marg
		ZI0102	Range-2	Area south of Main Bazar Road, then west of Chitra Gupta Road, south of D. B. Gupta Road, east of Rani Jhansi Road, north of Panchkuian Road comprising of Bharat Nagar, Shampur
		ZI0103	Range-3	Area south of D. B. Gupta Road, east of Chitra Gupta Road, north of Main Bazar Road and west of Chemsford Road
		ZI0104	Range-4	Area east of Jhandewalan Road and Sadar Thana Road, then north of D. B. Gupta Road, west of Qutab Road and south of Idgah Road from Singhra Chowk comprising Aram Nagar, Paharganj, Ram Nagar
		ZI0105	Range-5	Area west of Jhandewalan Road and Sadar Thana Road, then north of D. B. Gupta Road, south of Idgah Road and east of Rani Jhansi Road comprising Motia Khan
	Old Delhi ZI02 Area under Pin Code 110006 except Sadar Bazar which is west of Qutab Road	ZI0201	Range-6	Area north of Shyama Prasad Mukherjee Marg from Pul Mithai till Old Iron Bridge, south of Kachehri Road and Lala Hardev Sahai Marg and west of Yamuna River comprising Mori Gate, Kashmere Gate, Nicholson Road, Hamilton Road



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		ZI0202	Range-7	Area bound by Church Mission Road, Shyama Prasad Mukherjee Marg, Netaji Subhash Marg, Chandni Chowk Marg comprising Bhagirath Place, Lajpat Rai Market, Kaucha Mahajani and Kinari Bazar
		ZI0203	Range-8	Area east of Qutab Road from its cross section with Azad Market Road, till its cross section with D. B. Gupta Road. Area north of D. B. Gupta Road till its cross section with Garstin Baston Road, then area north of Ajmeri Gate Road, then area north of Chawri Bazar Road till its cross section with Charkhi Wala Road, then area west of Charkhi Wala Gali, then area west of Khari Baoli Road from Fathehpuri Chowk, then area west of Church Mission Road, then area south of Shyama Prasad Mukherjee Road comprising Khari Baoli, Farash Khana, Fatehpuri, Lal Kuan Bazar
		ZI0204	Range-9	Area south of Ajmeri Gate Road, Chawri Bazar Road and Hakimji Street and Chittli Qabar Bazar Road and north of Jawahar Lal Nehru Marg comprising Kucha Pati Ram, Sis Mahal and Sita Ram Bazar.
		ZI0205	Range-10	Area south of Shyama Prasad Mukherjee Road from Old Iron Bridge, till Netaji Subhash Marg, then east of Netaji Subhash Marg, south of Gurdawara Sis Ganj Sahib Road, east of Charkhi Wala Gali, north of Hakimji Street, Urdu Bazar Road and Shanti Van Marg comprising Kucha Bulaki Begam, Nai Sarak and Roshanpura.



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Karol Bagh ZI03 Area comprising of Pin Code 110005 & 110060.	ZI0301	Range-11	Area south of New Rohtak Road till its cross section with Military Road, west of Military Road falling under Pin Code 110005 comprising of Anand Parbat, Than Singh Nagar, Punjabi Basti
	ZI0302	Range-12	Area west of Guru Ravidass Marg and south of New Rohtak Road and east of Military Road of Pin Code 110005 comprising Bapa Nagar, Dev Nagar
	ZI0303	Range-13	Area east of Guru Ravidass Marg and south of Arya Samaj Road and north of Sadhu Vaswani Road of Pin Code 110005 and area of the Pin Code 110060 comprising WEA, Tank Road, Rajinder Nagar
	ZI0304	Range-14	Area bound by Guru Ravidass Marg, D. B. Gupta Road, Rani Jhansi Road, B. R. Ambedkar Road & Arya Samaj Road
	ZI0305	Range-15	Area west of Guru Ravi Das Marg, north of D. B. Gupta Road, west of Rani Jhansi Road, south of New Rohtak Road falling under Pin Code 110005
Kamla Nagar ZI04 Area comprising of Pin Code no. 110007 & 110035 of Delhi	ZI0401	Range-16	Area north of Najafgarh Drain of Pin Code 110007 comprising G. T. Karnal Industrial Area, Rana Pratap Bagh
	ZI0402	Range-17	Area south of Najafgarh Drain and west of Lala Jagannath Marg of Pin Code 110007 comprising Shakti Nagar, Sanjay Nagar, Gulabi Bagh, Arya Pura, Kishan Ganj
	ZI0403	Range-18	Area east of Najafgarh Drain and north of Lala Jagannath Marg of Pin Code 110007 comprising Kamla Nagar, Malka Ganj, Delhi University



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	ZI0404	Range-19	Area north of Najafgarh Drain of Pin Code 110035 comprising Keshav Puram, Tri Nagar, Omkar Nagar
	ZI0405	Range-20	Area south of Najafgarh Drain of Pin Code 110035 comprising Inder Lok, Shehzada Bagh, Nehru Nagar
Model Town ZI05 Area comprising of Pin Code no. 110009, 110054 & 110084 and area west of Qutab Road of Pin Code 110006	ZI0501	Range-21	Area west of Qutab Road of Pin Code 110006 comprising Sadar Bazar, Azad Market
	ZI0502	Range-22	Area west of Shanti Swarup Tyagi Marg and north of G. T. Road of Pin Code 110009 comprising Model Town
	ZI0503	Range-23	Area other than Range 22 of Pin Code 110009 comprising Derawal Nagar, G. T. B. Nagar, Hakikat Nagar, Mukherjee Nagar, Dhaka
	ZI0504	Range-24	Area under Pin Code 110054 comprising Timarpur, Civil Lines
	ZI0505	Range-25	Area under Pin Code 110084 comprising Sant Nagar, Burari
	Jahangirpuri ZI06 Area comprising of Pin Code no. 110033 & 110088 of Delhi	ZI0601	Range-26
ZI0602		Range-27	Area east of G. T. Karnal Road of Pin Code 110033 comprising Jahangirpuri, Bhalaswa Jahangir, Adarsh Nagar
ZI0603		Range-28	Area bound by Railway Line, Shaheed Udham Singh Marg, Maharishi Dayanand Marg, Ring Road, G. T. Road and south of RUN Industrial Area comprising Azadpur Market, Sarai Pipal Thala, Block AB, AC, AJ, AG, AL, AM, AN of Shalimar Bagh



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	ZI0604	Range-29	Area south of Maharaja Agrasen Marg, west of Shalimar Bagh Road, north of Shaheed Udham Singh Marg, west of Maharishi Dayanand Marg of Pin Code 110088 comprising Shalimar Bagh and Sahipur Village
	ZI0605	Range-30	Area west of Railway Line, north of Maharaja Agrasen Marg of Pin Code 110088 comprising Haiderpur, Shalimar Bagh, south of Ring Road, Block BU, DU, FU, EU, KU of Pitampura
Badli ZI07 Area comprising of Pin Code no. 110042	ZI0701	Range-31	Area east of G. T. Road of Pin Code 110042 comprising Bhalaswa, Saroop Nagar, Mukund Vihar, Kapil Vihar
	ZI0702	Range-32	Area south of Railway Road and till Railway Line of Pin Code 110042 comprising of Sanjay Gandhi Transport Nagar, Samaypur and Badli Village
	ZI0703	Range-33	Area north of Railway Road, east of Railway Line and west of G. T. Road of Pin Code 110042 comprising Siraspur, Master Mohalla
	ZI0704	Range-34	Area between western Yamuna Canal Link Road, Railway Line and Bawana Road of Pin Code 110042 comprising Raja Vihar and Badli Industrial Area
	ZI0705	Range-35	Area west of Yamuna Canal Link Road of Pin Code 110042 comprising Delhi Technical University, Shahbad Dairy and Shiv Vihar
Narela ZI08 Area comprising of Pin Code no. 110036 & 110040 of Delhi	ZI0801	Range-36	Area under Pin Code 110036 comprising Alipur, Mukhmelpur & etc.
	ZI0802	Range-37	Area comprising of Block A, B & C of Narela Industrial Estate of Pin Code 110040



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		ZI0803	Range-38	Area comprising of Block D, E, F & G of Narela Industrial Estate of Pin Code 110040
		ZI0804	Range-39	Area comprising of Block H, I & J and area of Tikri Khurd Village of Pin Code 110040
		ZI0805	Range-40	Area other than Range 36, 37, 38 & 39 of Pin Code 110040 comprising Swatantra Nagar, Narela Village, Bhorgarh & etc.
	Bawana ZI09 Area comprising of Pin Code no. 110039 & 110082 of Delhi	ZI0901	Range-41	Area comprising of Sector 1 of Bawana Industrial Area .
		ZI0902	Range-42	Area comprising of Sector 2 of Bawana Industrial Area
		ZI0903	Range-43	Area comprising of Sector 3 of Bawana Industrial Area and village Puth Khurd and Barwala
		ZI0904	Range-44	Area comprising of sector 5 of Bawana Industrial Area and area of Pin Code 110082 comprising Holambi Kalan, Khera Khurd & etc.
		ZI0905	Range-45	Area comprising of Sector 4 of Bawana Industrial Area and any other area than Range 41, 42, 43 & 44 of Pin Code 110039
	Delhi South(ZJ) Revenue Districts namely South Delhi, South-West Delhi and New Delhi in the Union Territory of Delhi.	Connaught Place ZJ01 Area comprising of Pin Code 110001, 110004, 110011 & 110069 of Delhi	ZJ0101	Range-46
ZJ0102			Range-47	Areas namely Connaught Place Block F to G, Kasturba Gandhi Marg, Tolstoy Marg, Barakhamba Road under Postal Pin code 110001
ZJ0103			Range-48	Areas namely Connaught Place Block H to J, Janpath, AkbarRoad, KG marg Tilak lane, Tilak Nagar falling under Postal Pin code 110001



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	ZJ0104	Range-49	i) Areas namely Connaught Place Block K to M, Sansad Marg, Baba Kharagsingh Marg, Bhagat Singh Road, Ashoka Road falling under Postal Pin code 110001 ii) Areas falling under Postal Pin code 110069
	ZJ0105	Range-50	i) Areas falling under Postal Pin codes 110004 & 110011ii) All other areas falling under Postal Pin code 110001 not covered in Range 46, 47, 48 & 49 above
Nariana ZJ02 Area comprising of Pin Code 110010, 110012, 110021, 110022, 110023, 110028, 110029 & 110066 of Delhi	ZJ0201	Range-51	i) Areas falling under Postal Pin code 110010ii) Areas falling under Postal Pin code 110012 iii) Areas falling under Postal Pin code 110022
	ZJ0202	Range-52	i) Areas falling under Postal Pin code 110021 ii) Areas falling under Postal Pin code 110023
	ZJ0203	Range-53	Areas falling under Postal Pin Code 110028
	ZJ0204	Range-54	Areas falling under Postal Pin Code 110029
	ZJ0205	Range-55	Areas falling under Postal Pin Code 110066
	Hauz Khas ZJ03 Area comprising of Pin Code 110016 & 110030 of Delhi	ZJ0301	Range-56
ZJ0302		Range-57	Areas namely NIE Campus, Technology Bhawan, Jia Sarai, Kalu Sarai, Yusuf Sarai, Katwaria Sarai, Ber Sarai, Hauz Khas village falling under Postal Pin code 110016
ZJ0303		Range-58	All other areas falling under Postal Pin code 110016 not covered in Range 56 & 57 above
ZJ0304		Range-59	Areas namely Mehrauli falling under Postal Pin code 110030





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	ZJ0305	Range-60	All other areas falling under Postal Pin code 110030 not covered in Range 59 above
Malviya Nagar ZJ04 Area comprising of Pin Code 110017 & 110067 of Delhi	ZJ0401	Range-61	Areas falling under the Postal Pin code 110067
	ZJ0402	Range-62	Areas namely Malviya Nagar, MMTC/ STC Colony, Savitri Nagar, Gitanjali enclave falling under Postal Pin code 110017
	ZJ0403	Range-63	Areas namely Panchsheel Enclave, Chirag Delhi, Panchsheel Park, kirkee extension, Navjeevan vihar, Shekh Sarai falling under Postal Pin code 110017
	ZJ0404	Range-64	Areas namely Saket, Saket District Centre & District Court Complex, Saket falling under Postal Pin code 110017
	ZJ0405	Range-65	All other areas falling under Postal Pin code 110017 not covered in Range 62, 63 & 64 above
Vasant Kunj ZJ05 Area comprising of Pin Code 110037, 110038, 110057, 110070 & 110097 of Delhi	ZJ0501	Range-66	Areas falling under the Postal Pin Codes 110038 & 110057
	ZJ0502	Range-67	Areas falling south-east of NH-48 (Delhi - Gurgaon Highway) under Postal Pin code 110037
	ZJ0503	Range-68	Ni) Areas falling North-west of NH-48 (Delhi - Gurgaon Highway) under Postal Pin code 110037 ii) Areas falling under Postal Pin code 110097
	ZJ0504	Range-69	Areas namely Masoodpur, Kishangarh, Vasant-Kunj, Pocket A & B, Nelson Mandela Road falling under Postal Pin code 110070
	ZJ0505	Range-70	All other areas falling under Postal Pin code 110070 not covered in Range 69 above
Chattarpur ZJ06 Area comprising of	ZJ0601	Range-71	BAreas falling under Postal Pin Codes 110068 & 110080





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Pin Code 110062, 110068, 110074 & 110080 of Delhi	ZJ0602	Range-72	Areas falling under Postal Pin Code 110074
	ZJ0603	Range-73	FAreas namely Madangir, Dakshinpuri, Dakshinpuri Extn., Phase I, II, III, Pushpa Bhawan falling under Postal Pin code 110062
	ZJ0604	Range-74	Areas namely Sainik Farm, Dr. Ambedkar Nagar, South Sainik Farm, South Avenue, Neb Sarai falling under Postal Pin code 110062
	ZJ0605	Range-75	All other areas falling under Postal Pin code 110062 not covered in Range 73 & 74 above
Okhla ZJ07 Area comprising of Pin Code 110020, 110048, 110050, 110076 & 110079 of Delhi	ZJ0701	Range-76	Areas namely Jasola, Jasola Vihar, Okhla & Okhla Industrial Estate, FFC( Flatted Factories Complex) falling under Postal Pin code 110020
	ZJ0702	Range-77	i) Areas namely Okhla Industrial Phase I falling under Postal Pin code 110020 ii) Areas falling under Postal Pin code 110076 & 110079
	ZJ0703	Range-78	All other areas falling under Postal Pin code 110020 not covered in Range 76 & 77 above
	ZJ0704	Range-79	i) Areas namely Greater Kailash I, Kailash Colony, Masjid Moth, Chriag Enclave falling under Postal Pin code 110048ii) Areas falling under Postal Pin code 110050
	ZJ0705	Range-80	All other areas falling under Postal Pin code 110048 not covered in Range 79 above
Dwarka ZJ08 Area comprising of Pin Code 110043, 110071, 110072, 110073, 110075 & 110078 of Delhi	ZJ0801	Range-81	Areas falling under Postal Pin Codes 110071 & 110078
	ZJ0802	Range-82	Areas namely Dwarka Sector 2,5,6,7,10,19 & 19-A, Palam Vihar, Palam Extn. & District Court Complex falling under Postal Pin code 110075



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		ZJ0803	Range-83	All other areas falling under Postal Pin code 110075 not covered in Range 82 above	
		ZJ0804	Range-84	i) Areas namely Mitraon, Jhatikara, Dindarpur, Dichon Kalan, Laxmi Vihar, Daulatpur, Nangli Sakravati under Postal Pin code 110043 ii) Areas falling under Postal Pin code 110072	
		ZJ0805	Range-85	Ai) All other areas falling under Postal Pin code 110043 not covered in Range 84 aboveii) Areas falling under Postal Pin code 110073	
	Palam ZJ09 Area comprising of Pin Code 110045, 110046, 110047, 110061 & 110077 of Delhi	ZJ0901	Range-86	Areas falling under the Postal Pin Code 110046	
		ZJ0902	Range-87	Areas falling under the Postal Pin Codes 110047 & 110061	
		ZJ0903	Range-89	Areas namely Palam Colony, Palam Village, Mangalपुरी, Kailash puri, Dashrath puri, Puran Nagar, Sadh Nagar II, Dabri falling under Postal Pin Code 110045	
		ZJ0904	Range-90	All other areas falling under Postal Pin code 110045 not covered in Range 89 above	
	Delhi-West ZL Revenue Districts namely West Delhi & North West Delhi in the Union Territory of Delhi.	Wazirpur ZL01 Area comprising of Pin Code 110008 & 110052 of Delhi	ZL0101	Range -91	Wazirpur Industrial Area. (area bounded by Ring Road (North), Railway line (East & South), and Yamuna Canal(West) )
			ZL0102	Range -92	Ashok Vihar Phase - I, II, III, Satyawati Nagar, Wazirpur, Sawan Park, Shakti Nagar Ext, ( area bounded by Railway line (North), Yamuna Canal (West), Railway line(East) and Prakash Vir Shastri Marg, Swami Narayan Marg and Najafgarh Drain (South)



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	ZL0103	Range -93	Ashok Vihar Phase - IV, Bharat Nagar, Wazirpur JJ. Colony, Nimri Colony, Shastri Nagar and any other area under Pin Code 110052, not specified elsewhere. (area bounded by Prakash Vir Shastri Marg, Swami Narayan Marg (North & East), Yamuna Canal (West) and Metro Red Line (South).
	ZL0104	Range -94	East Patel Nagar, Rajendra Place, Faridpuri, Punjabi Basti.( area bounded by Anand Parbat in North, Guru Ravi Das Marg and Pusa Road in East, Patel Road in South and Railway line in West).
	ZL0105	Range -95	South Patel Nagar, West Patel Nagar, Shadi Khampur, Ranjit Nagar, New Patel Nagar, Baljit Nagar, Nehru Nagar, Prem Nagar, Pandu Nagar and any other area of Pin code 110008 not specified elsewhere. ( area bounded by Patel Nagar and Anand Parbat in North, Railway Line in West, Pusa Road in East and drain and Pusa Institute in South)
Kirti Nagar ZL02 Area comprising of Pin Code 110015 & 110026 of Delhi	ZL0201	Range -96	Punabi Bagh West, Punjabi Bagh Ext., Swayam Sidha Colony, Arihant Nagar, Shivaji Park (area bounded by Rohtak Road in North, Ring Road in East, Najafgarh Drain in South and Madipur and Paschim Puri in West.



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	ZL0202	Range -97	Punjabi Bagh (East), Karampura, Karampura West, Karampura Industrial Area, New Moti Nagar, Railway Colony, Bhagwan das Colony, ashok Park Ext., Jai Dev Park, Madan Park, Manohar Park, Zakhira, Najafgarh Industrial Area and any other area of Pin code 110026 not specified elsewhere. ( area bounded by Rohtak Road in North, Railway line in East, Ring road in West and Shiv Das Puri- Patel Nagar Marg in South)
	ZL0203	Range -98	Moti Nagar, Sudarshan Park, Basai Darapur, Bali Nagar, Raja Garden, Ratan Park, Ramgarh. (area bounded by Shiv Das Puri-Patel Nagar Marg in North, Ring Road in West and Metro Blue line in North and East).
	ZL0204	Range -99	Mansarower Garden, Ramesh Nagar, Shardapuri, Sarswati Garden, Namdhari Colony, Kirti Nagar DLF Industrial Area and Najafgarh Road Industrial Area. ( area bounded by Patel Road in North, Satguru Ram Singh Marg in East, Metro Blue Line in West and Ring Road in South)
	ZL0205	Range -100	Kirti Nagar IndustrialArea, WHS Furniture Block, Ware Housing Scheme Kirti Nagar and Any other area of Pin code 110015 not specified elsewhere. ( area bounded by Patel Road in North, Railway line in East, Metro Blue line in West and Ring Road in South).



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Pitampura ZL03 Area comprising of Pin Code 110034 & 110056 of Delhi	ZL0301	Range -101	New Multan Nagar, Hari Singh Park, Surya Enclave, Shakur basti, Srinagar Garden, Shakurpur, Shakurpur Colony, Raja Park. All area under Pin Code 110056. ( area bounded by Rohtak Road in South, Outer Ring Road and Railway line in West, Ring Road in East and Road No 42 and Road No 43 in North.
	ZL0302	Range -102	Netaji Subhash place, (area bounded by Ring Road in East, Shaheed Jagat Narayan Marg in North, Maharishi Balmiki Mandir Marg in South and Kabir Das Marg in West.)
	ZL0303	Range -103	Mangolpuri Industrial Area Phase-II, West Enclave Police Colony, Pushpanjali, Deepali ( area bounded by Outer Ring Road in North and West, Railway line Road No 42 in South and Chander Shekhar Marg in East.)
	ZL0304	Range -104	Rani Bagh, Mahindra Park, Sainik Vihar, Sant Nagar, Saraswati Vihar, Sandesh Vihar, Kohat Enclave, Shiv Enclave, Engineer Enclave, Rishi Nagar ( area bounded by Outer Ring Road in North, Metro Red Line In East, NSP and Shakurpur Colony in East and Road No 42 and 43 in South.
	ZL0305	Range -105	Pitampura (area South of Outer Ring Road, North of Ring Road, West of Yamuna Canal & East of Lala Jagat Naryan Marg) and any other area of Pin Code 110034 not specified elsewhere)



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Rohini ZL04 Area comprising of Pin Code 110085 & 110089 of Delhi	ZL0401	Range -106	Sector-15, 16,17,18 ,19 and 26 of Rohini and all area covered under Pin Code 110089,( area bounded by Bawana Auchandi Road in North, Railway line in East, Outer Ring Road in South and K N Katju Marg in West)
	ZL0402	Range -107	Prasant vihar, Sector 14 and Rohini Sector 8. ( area Bounded by Outer Ring Road in East, K N Katju Marg in North, Kadambari Road in West and Maharaja Agrasen Marg in West)
	ZL0404	Range -108	Rohini Sec. 5, 6, 7, 9, 13, Naharpur, Razapur and Vijay Vihar
	ZL0405	Range -109	Rohini Sec. 1, 2, 3, 4, Manglam Place, M2K Market
	ZL0406	Range -110	Rohini Sec. 10, 11, 12, 23, 24, 25 , Rithala and any other area of Pin Code 110085 not specified elsewhere)
Mundka ZL05 Area east of Ring Road from intersection of Delhi Cantt-Daya Basti Railway Area comprising of Pin Code 110081, 110086 & 110041 of Delhi	ZL0501	Range -111	Chand Pur, Gheora, Jaunti, Kanjhawala, Karala, Lad Pur, Majra Dabas, Mubarkpur, Nizampur, Punjab Khor and Rani Khor (all area covered under Pin Code 110081) (area South of Bawana Auchandi Road and up to Haryana Border)
	ZL0502	Range -112	Sultanpuri, Krishan Vihar, Budh Vihar, Kirari Extn. , Inder Enclave, Puth Kalan, Rohini Sec.20
	ZL0503	Range -113	Rohini Sec.21and 22, Begampur and area under Pin Code 110086 not Specified elsewhere.
	ZL0504	Range -114	Udyog Nagar, Nagloi Extn., Nangloi Jat, Veena Enclave, Ratan Bagh, Punjabi Basti, Jj Colony, Gulshan Park, , Rajdhani Park



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	ZL0505	Range -115	Chander Vihar, Nilothi, Rishala Garden, Nihal Vihar, Aman Puri, Mundka, Mundka Village, Mundka Ext., Mundka Industrial Area, Tikri Kalan and any other area of Pin Code 110041 not specified elsewhere.
Mangolpuri ZL06 Area comprising of Pin Code 110083, 110087 & 110063 of Delhi	ZL0601	Range -116	Mangolpuri, Mangolpur Khurd, Mangolpur Kalan, Mangolpuri Industrial Area Phase-I and any other area of Pin Code 110083 not specified elsewhere.
	ZL0602	Range -117	Madipur, Avtar Enclave, Paschium Vihar , Paschim Vihar Ext and Janta Colony ( area bounded by Rohtak Road in North, Outer Ring Road in West, Nangloi Saiyed Road in South and Shiv Mandir Marg in East)
	ZL0603	Range -118	Meera Bagh, State Bank Nagar, RBI Enclave, Subham Enclave, Jawalaheri, Paschim Vihar, Paschim Puri and any other area of Pin Code 110063 not specified elsewhere. ( area bounded by Outer Ring Road in West, Nangloi Saiyad Road in North, Punjabi Bagh in East and Najafgarh Drain in South).
	ZL0604	Range -119	Peera Garhi, Mianwali Nagar, Inder Enclave, PVC Market, Jawalapuri ( area bouded by Rohtak Road in North, Outer Ring Road in East, Chaudhary Prem Sukh Marg in South and Nangloi Drain in West).
	ZL0605	Range -120	Guru Hari Kishan Nagar, Bhera Enclave, Ambika Vihar Nangloi Saiyad, Jeevan Niketen, Sunder Vihar, Paschim Vihar, and any other area of Pin Code 110087 not specified elsewhere (area bounded by Chaudhary Prem Sukh Marg in North, Outer Ring Road in East and Nangloi Drain in West and South).



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Rajouri Garden ZL07 Area comprising of Pin Code 110018 & 110027 of Delhi	ZL0701	Range -121	Shankar Garden, Vikaspuri, Keshavpur, Indira Camp, Bhupinder Singh Nagar, Manohar Nagar, Vikas Kunj, Shankar Garden and Bodella Market. (area bounded by Najafgarh Drain in South and West, Outer Ring Road in East and Najafgarh Road in South).
	ZL0702	Range -122	Ganesh Nagar, Tilak Nagar, Widow Colony, Shahpur, Chokhandi, Vishnu Garden, JJ Colony (any other area of Pin Code 110018 not specified elsewhere)
	ZL0703	Range -123	Khyala, Chand Nagar, Shyam Nagar, Pacific Mall, Meenakshi Garden, Mukhram Garden, Ashok Nagar, Fateh Nagar, Asha Park.
	ZL0704	Range -124	Rajouri Garden, Subhash Nagar, Rajouri Garden Ext Southern area of Najafgarh Road./Shivaji Marg From Ring Road to Subhash Nagar
	ZL0705	Range -125	Ragubir Nagar, Tagore Garden, Vishal Enclave and any other area of Pin Code 110027 not specified elsewhere (area between North of Najafgarh Road and South of Najafgarh Drain).
Uttam Nagar ZL08 Area comprising of Pin Code 110059 of Delhi	ZL0801	Range -126	Uttam Nagar, Bindapur, Jivan Park, Vikas Vihar.
	ZL0802	Range -127	Om Vihar, Subhash Park, Mansaram
	ZL0803	Range -128	Hastsal Village, JJ Colony, Hastsal, Shiv Vihar
	ZL0804	Range -129	Vikas Kunj, Panchseel Enclave, Vikas Nagar.





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		ZL0805	Range -130	Laxmi Vihar, Mohan Garden, Vipin Garden, Sainik Nagar and any other area of Pin Code 110059 not specified elsewhere.
Janak Puri ZL09 Area comprising of Pin Code 110058 & 110064 of Delhi		ZL0901	Range -131	Mayapuri Phase -I (area bounded by Ring Road in North, Railway line in East, Satguru Ram Singh Marg in West and Phase II in South).
		ZL0902	Range -132	Mayapuri Phase-II, Khajan Basti ( area bounded by Phase I in North, Railway line in East, Satguru Ram Singh Marg in West and Jail Road in South).
		ZL0903	Range -133	Hari Nagar, Maya Enclave, Hari Kunj and any other area of Pin Code 110064 not specified elsewhere (area West of Satguru Ram Singh Marg).
		ZL0904	Range -134	Tihar Jail, Janak Puri Block-C, Lajwanti Garden, RWA Colony and any other area of Pin Code 110058 not specified elsewhere ( area bounded by Jail Road in East, Lal Sai Marg in North, Pankha Road in West and South).
		ZL0905	Range -135	Jankanpuri Distt. Center, Chander Nagar, PNT Colony, Asladpur Gaon, Janakpuri Block-A,B., Virender Nagar ( area bounded by Najafgarh Road in North, Lal Sai Marg in South, Jail Road in East and Pankha Road in West).
Delhi-East ZK Revenue Districts namely North East Delhi, Shahdara, East	Mandoli ZK01 Covering area falling under Pin Codes - 110090, 110093, 110094,	ZK0101	Range-136	Karawal Nagar, Sonia Vihar, Khajuri Khas, Mustafabad, Sadatpur, Sabhapur, Mukund Vihar, Kamal Vihar, Rajiv Vihar, Biharipur, Dayalpur.



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Delhi & South East Delhi in the Union Territory of Delhi.	110099	ZK0102	Range-137	West Jyoti Nagar, Gokulpuri, Kardampuri, Kabir Nagar, Ganga Vihar, Brij Puri, Meet Nagar, Bhagirathi Vihar, Gokalpur, Harijan Basti, Raj Nagar, Panchvati.
		ZK0103	Range-138	Nand Nagri, Ashok Nagar, Jyoti Nagar East, Sunder Nagri, GTB Enclave, Tahirpur/ Taharpur, Hardevpuri, Durga Puri Ext., Prem Nagar * (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
		ZK0104	Range -139	Saboli Ext., Part of Mandoli Industrial Area (Area to the West of Seva Dham Road), Radha Vihar, Anup Vihar, Pratap Nagar.
		ZK0105	Range -140	Part of Mandoli Industrial Area( Area to the East of Seva Dham Road), Mandoli Extn, Harsh Vihar, Rajiv Nagar, Mandoli Village, Harsh Vihar ext.
	Shahdara ZK02 Covering area falling under Pin Codes € 110032, 110095	ZK0201	Range -141	Babarpur, Naveen Shahdara, Balbir Nagar, Rohtash Nagar, Mansarovar Park, Durgapuri, New Modern Shahdara and Loni Road, Mohan Park, Shivaji Park, Subhash Park, Welcome Colony, Gorakh Park.* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
		ZK0202	Range -142	Friends Colony Industrial Area, Bhola Nath Nagar, Shahdara, Jwala Nagar, Old Tejab Mil, Teliwara, Farsh Bazar, Bihari Colony, Ambedkar Nagar.(Area to the North of Pandav Road in Vishwas Nagar).



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	ZK0203	Range -143	Vishwas Nagar, Vishwas Nagar Extn, Arjun Nagar East, Central Business District, Shivam Enclave(Area to the South of Pandav Road in Vishwas Nagar).
	ZK0204	Range -144	Jhilmil Industrial Area, Vivek Vihar Block A, B, C & D, Jhilmil Colony, Satyam Enclave.
	ZK0205	Range -145	Dilshad Garden Industrial Area, Seemapuri, Dilshad Colony, Dilshad Garden, New Seemapuri.
Gandhi Nagar ZK03 Covering area falling under Pin Codes - 110031, 110051, 110053	ZK0301	Range-146	Krishna Nagar( South of Mandir Marg and Satnam Marg till Patparganj Road), Jagatpuri, Gagan Vihar, Govindpura, Khureji Khas, Chander Nagar, Mausam Vihar, New Brij Puri.* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
	ZK0302	Range-147	Geeta Colony, Shashtri Nagar, Part of Gandhi Nagar Market(South of Gandhi Nagar Main Road and Stanam Marg till Patparganj Road), Ramesh Park, Aram Park near Geeta Colony, Taj Enclave, Rani Garden.
	ZK0303	Range -148	Old Seelampur, Kanti Nagar, Azad Nagar, Jheel, Kanti Nagar Ext., Rajgarh Colony, Gandhi Nagar Main Market(North of Gandhi Nagar Main Road from Shivaji Gali and then North of Satnam Marg till Swami Dayanand Marg), Krishna Nagar (North of Satnam Marg and Mandir Marg till Patparganj Road), Raghubarpura. (Area to the East of Shivaji Gali Road and Seelampur Road till its intersection with GT Road).



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	ZK0304	Range -149	Kailash Nagar, Gandhi Nagar Main Market (North of Gandhi Nagar Main Road till Shivaji Gali), Dharampura, Gyan Mohalla. (Area to the West of Shivaji Gali Road and Seelampur Road till its intersection with GT Road).
	ZK0305	Range -150	Yamuna Vihar, Ghonda, Maujpur, Shastri Park, Gautampuri, Usmanpur, Bhajanpura, New Seelampur, Brahmpuri, Jafrabad, Gamri Village.
Laxmi Nagar ZK04 Covering area falling under Pin Codes - 110092 except area falling in the south to Railway Line from Yamuna River upto karkari mor	ZK0401	Range -151	Laxmi Nagar, Laxmi Nagar Commercial Complex, New Rajdhani Enclave. East End Enclave, Angad Nagar, Subhash Chowk, Bank Enclave, Priyadarshni Vihar, Lalita Park, Defence Enclave, Chitra Vihar, Swasthya Vihar, Gujrat Vihar.
	ZK0402	Range -152	Shakarpur, Shakarpur Extn, Nanakpura, Nirman Vihar, Preet Vihar, Bharti Artist Colony, Madhuban enclave, School Block, Ganesh Nagar II, Nehru Enclave.
	ZK0403	Range -153	Plot No 1 to 535 of Patparganj Industrial Area.
	ZK0404	Range -154	DSIDC Area of Patparganj Industrial Area, Anand Vihar ISBT, Arya Nagar, Dayanand Vihar.
	ZK0405	Range -155	Anand Vihar, Karkardooma, AGCR Enclave, Surajmal Vihar, Yojna Vihar, Hargovind Enclave, Surya Niketan, Ram Vihar, Vigyan Vihar, Savita Vihar, Karkardooma Village, Vigyan Lok, Sreshtha Vihar.* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).



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<p>Mayur Vihar ZK05 Covering area falling under Pin Codes - 110091, 110096, 110098 + part of PIN no 110092 falling in the southern side of Railway Line from Yamuna River upto Karkari Mod.</p>	ZK0501	Range -156	Gazipur Village, I.P. Enclave, Gazipur Fruit & Flower Market, Gazipur Dairy Farm* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
	ZK0502	Range -157	Mayur Vihar Ph-III, Kondli, Gharoli, Kondli Extn., Rajbir Colony, Gharoli Ext..
	ZK0503	Range -158	Vasundhra Enclave, New Ashok Nagar, Dallupura, Chilla Village.
	ZK0504	Range -159	Mayur Vihar Ph-I, Ph-II, Kalyanpuri, East Vinod Nagar, Khichripur, Trilokpuri, Samaspur Village, Acharya Niketan, Pratap Nagar.
	ZK0505	Range -160	Ganesh Nagar, Pandav Nagar, Mandawali , I.P. Extn., Madhu Vihar, Hasanpur, Akshardham CWC Village, West Vinod Nagar, Fazalpur.
<p>Mohan Co-Operative Industrial Estate ZK06 Covering area falling under Pin Codes - 110013, 110025, 110044</p>	ZK0601	Range -161	Nizamuddin East, Kilokari, Sidhartha Nagar, Sunlight Colony, Sarai Kale Khan ISBT, Hazrat Nizamuddin Railway Station, Jeewan Nagar, Bhagwan Nagar* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
	ZK0602	Range -162	Maharani Bagh, New Friends Colony, Taimoor Nagar, Zakir Nagar, Kalindi Colony, Batla House, Joga Bai Ext.
	ZK0603	Range -163	Sukhdev Vihar, Jamia Nagar, Noor Nagar, Abul Fazal Enclave-I & II, Kalindi Kunj, Saidabad, Jaitpur Extn., Jamia Milia University, Gulmohar Enclave, Nai Basti, Shaheen Bagh, Suresh Vihar, Jaitpur, Hari Nagar, Mithapur, Mithapur ext.



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	ZK0604	Range -164	Tughlakabad Extn., Begampur, Badarpur, Pulprahlad Pur, Lal Kuan, Tajpur Pahari, Molarband, Tajpur, Vishwakarma Colony.
	ZK0605	Range -165	Mohan Co-operative Industrial Estate (MCIE).
Nehru Place ZK07 Covering area falling under Pin Codes - 110019, 110024, 110065.	ZK0701	Range-166	Defence Colony, Lajpat Nagar-I and II, Jal Vihar, Nehru Nagar, Vinoba Puri, Kasturba Niketan.
	ZK0702	Range -167	Lajpat Nagar-III & IV, Amar Colony, Nirmal Colony & Dayanand Colony, Moolchand, Lady Shri Ram College.
	ZK0703	Range -168	East of Kailash, Nehru Place Metro, Sant Nagar, Garhi, Srinivaspuri, Srinivaspuri Ext. Lotus Temple, Kalkaji Mandir, ISKCON Temple, Saroopa Mohalla, Garhi Ext.
	ZK0704	Range -169	Nehru Place.
	ZK0705	Range -170	Kalkaji, Kalkaji Ext. C.R. Park, Govind Puri, Govind Puri Ext., Alaknanda, Mandakni Enclave* (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
	South Ex ZK08 Covering area falling under Pin Codes - 110003, 110014, 110049.	ZK0801	Range -171
ZK0802		Range -172	South Ex. II, East side of Shri Aurbindo Marg starting from AIIMS till east intersection with Outer Ring Road, Gautam Nagar, Gulmohar Park, Uday Park.



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		ZK0803	Range -173	South Ex.-I, Kidwai Nagar East, Kasturba Nagar, INA Complex Market.
		ZK0804	Range -174	Lodi Colony, Jor Bagh, Jangpura, CGO Complex, B.K. Dutt Colony, Old Prem Nagar, Nizamuddin West, Jawaharlal Nehru Stadium, Habitat Centre. * (Areas falling under the above mentioned Pin Codes which are not mentioned in any of the Ranges shall be covered in this Range).
		ZK0805	Range -175	Khan Market, Pandara Road, Sunder Nagar, Lodi Estate, Kaka Nagar, Sunder Nagar, Bapa Nagar, Delhi Golf Link



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### **6. Locate & Contact Your Nearest GST Seva Kendras**

6.1 The GST Seva Kendras and their location in Delhi Zone in the State of Delhi are as under

**I. GST Seva Kendras of GST, Delhi North Commissionerate**

**1. HQs GST Seva Kendra**

**Address:- 1<sup>st</sup> Floor C.R Building New Delhi-110002**

**II. GST Seva Kendras of GST, Delhi South Commissionerate,**

**1. GST Delhi South (HQs) Seva Kendras**

**Address:- 3<sup>rd</sup> Floor, Engineers India Limited Annexe Building,  
Bhikaji Cama Place, R.K. Puram, New Delhi-110066**

**Ph. 9818500439**

**Email. [Kuldeepmbm@gmail.com](mailto:Kuldeepmbm@gmail.com)**

**2. GST Seva Kendras of Div- Connaught Place, (Range-46 to 50), Div- Naraina (Range 51 to 55) Div- Haus Khas (Range -56 to 60), Div- Vasant Kunj (Range-66 to 70), and Div- Chattarpur (Range-71 to75)**

**Address :- 2<sup>nd</sup> Floor, Engineers India Limited Annexe Building,  
Bhikaji Cama Place, R.K. Puram, New Delhi-110066**

**Ph. 9818500439**

**Email. [Kuldeepmbm@gmail.com](mailto:Kuldeepmbm@gmail.com)**





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### **3. GST Seva Kendras of Dwarka (Range-81 to 85) and Div-Palam (Range-86 to 90)**

**Address:- Upper Ground Floor, Engineers India Limited  
Annexe Building, Bhikaji Cama Place, R.K. Puram, New  
Delhi-110066**

**Ph. 9818500439**

**Email. [Kuldeepmbm@gmail.com](mailto:Kuldeepmbm@gmail.com)**

### **4. GST Seva Kendras of Div- Malviya Nagar (Range-61 to 65) and Div-Okhla (Range-76 to 80)**

**Address:- Farm Bhawan, 14-15, Kunda House Nehru Place New  
Delhi-110019**

**Ph. 9582236007**

**E-Mail: [irs.puranks@gov.in](mailto:irs.puranks@gov.in)**

## **III. GST Seva Kendras of GST, Delhi West Commissionerate**

### **1. GST Delhi West (HQs) Seva Kendras**

**Address: Lower Ground Floor, Engineers India Limited  
Annexe Building, Bhikaji Cama Place, R.K. Puram New Delhi-  
110066**

**Phone : 011-25532879 (O)**

**Fax: 011-26105178**

**E-Mail: [gstwest.eil@gmail.com](mailto:gstwest.eil@gmail.com)**



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2. GST Seva Kendras of Div- Kirti Nagar (Range-96 to 100), Div- Mundka (Range-111 to 115) and Div-Rajouri Garden (Range-121 to 125)

Address: 4<sup>th</sup> & 5<sup>th</sup> Floor, Engineers India Limited Annexe Building, Bhikaji Cama Place, R.K. Puram New Delhi- 110066

Phone : 011-25532879 (O)

Fax: 011-26105178

E-Mail: [gstwest.eil@gmail.com](mailto:gstwest.eil@gmail.com)

3. GST Seva Kendras of Div- Wazirpur (Range-91 to 95), Div- Pitampura (Range-101 to 105), Div-Rohini (Range-106 to 110) and Div-Mangolpuri (Range- 116 to 120)

Address: 7<sup>th</sup> Floor Block No. 11, C.G.O Complex Lodhi Road New Delhi-110003

Phone : 011-24369231 (O)

Fax: 011-24360035

E-Mail: [gstwest.cgo@gmail.com](mailto:gstwest.cgo@gmail.com)

4. GST Seva Kendras of Div- Janakpuri (Range-131 to 135) and Uttam Nagar (Range-126 to 130)

Address:- DDA Community Centre, Janak Cinema, Janakpuri, New Delhi-110058

#### **IV. GST Seva Kendras of GST, Delhi East Commissionerate**

1. GST Delhi West (HQs) Seva Kendras

Address:- 1<sup>st</sup> Floor C.R. Building New Delhi-110002



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2. GST Seva Kendras of Div- Mandoli (Range- 136 to140), Div- Shahdara (Range- 141 to 145), Div- Gandhi Nagar (Range- 146 to 150), Div-Laxmi Nagar (Range-151 to 155) and Mayur Vihar (Range- 156 to 160)

Address:- Core-4, 1<sup>st</sup> Floor, South Tower, Scope Minar, District Centre, Laxmi Nagar, Delhi-110092

Phone : 011-22516101 (O)

Fax: 011-22500912

E-Mail: [gstdelhieastdivshahdara@gmail.com](mailto:gstdelhieastdivshahdara@gmail.com)

3. GST Seva Kendras of Div-MCIE (Range-161 to 165), Nehru Place (Range-166 to 170) and South Ex. (Range- 171 to 175)

Address:- 37, Nehru Place New Delhi-110019

Phone : 011-26224891, 26219270 (O)

Fax: 011-26219518

E-Mail: [gstdelhieastdivmcie@gmail.com](mailto:gstdelhieastdivmcie@gmail.com)

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### **7. Staffing & Working Hours of GST Seva Kendras**

- 7.1 Commissionerate's GST Seva Kendra would be staffed by one Superintendent and four Inspectors, who shall work under the overall supervision of a Assistant/ Deputy Commissioner.
- 7.2 Divisional/Circle GST Seva Kendras shall be staffed by one Superintendent and 2 Inspectors, who shall work under the overall supervision of the Assistant/ Deputy 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 For purposes of continuity and need to give exposure to other officers, the tenure of the officers posted at the GST Seva kendras shall be for minimum 4 months.
- 7.7 GST Seva Kendras shall function from 10:00 AM to 5:00 PM on all working days.
- 7.8 For the first 3 months i.e. upto 30.09.2017 the GST Seva Kendras shall also remain open on each Saturday from 10:00 to 12 Noon. This would facilitate taxpayers in the early days of implementation of GST.

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### 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.



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- (viii) Official directory of Central and State GST authorities.
- (ix) List/contact details of GST Seva Kendras of Commissionerate.
- (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

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### 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 a 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 Assistant /Deputy 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 Officer who are doing appreciable work for suitable recognition.
- 9.5 Utilizing taxpayers' feedback, Assistant/ Deputy 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.





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9.7 The Taxpayer Satisfaction Form shall be in the format mentioned below:

## TAXPAYER SATISFACTION FORM

**OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST,  
DELHI ZONE**

**C.R. Building, I.P. Estate, Delhi-110002**

### TAXPAYER SATISFACTION FORM

We are committed to deliver quality service to your satisfaction and your suggestions will help us serve you better.

**1. Purpose of Visit:**

- i) Seeking assistance in migration or registration
- ii) Seeking clarification regarding ( mention area of GST)
- iii) Seeking information on jurisdiction and jurisdictional officers
- iv) Seeking brochure, FAQ, notifications, forms etc. (Please specify)
- v) Any other assistance required (Please specify)

**2. Please provide your valuable feedback about the quality of service received:**

Service Responses	Excellent (5)	Very Satisfied (4)	Satisfied (3)	Not satisfied (2)	Very Dissatisfied (1)
1 Service Reliability					
2 Responsiveness and empathy					
3 Level of Courtesy					
4 Information and guidance					
5 Office ambience					
6 Got what you wanted					



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3. Any suggestions you would like to give for improvement of services:

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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 the Commissioner concerned by the 5<sup>th</sup> of each month in the format given below:

## MONTHLY REPORT ON TAXPAYER STISFACTION

(From GST Seva Kendra Commissioner respectively by 5<sup>th</sup> of month)

Commissionerate :

Name of GST Seva Kendra/Range GST Seva Officer :

Report for the Month:

Year:

<b>Number of Taxpayers who visited the Seva Kendra</b>											
Seeking assistance in migration or registration		Seeking clarification		Seeking information on jurisdiction and jurisdictional officers		Seeking brochure, FAQ, notifications, forms etc.		Any other assistance		Total	

Sl. No.	<b>Numerical Summary of Ratings Received as per Taxpayer Satisfaction Forms</b>						
	Service Reliability	Responsiveness and Empathy	Courtesy	Information and Guidance	Office Ambience	Got what I Wanted	Overall Rating
1							
2							
3							

Total number of Taxpayers Satisfaction forms received during the month	
Aggregate rating given in the above forms	
Average rating given in all Taxpayers Satisfaction Forms during the month = Overall Rating given/No. of Forms	



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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 10<sup>th</sup> of each month in the format mentioned below:

### CONSOLIDATED MONTHLY REPORT ON TAXPAYER SATISFACTION

(To be submitted by Commissioner GST/Audit to Chief Commissioner by 10<sup>th</sup> of every month)

Commissionerate :

Report for the Month :

Number of Taxpayers who visited the Seva Kendra											
Seeking assistance in migration or registration		Seeking clarification		Seeking information on jurisdiction and jurisdictional officers		Seeking brochure, FAQ, notifications, forms etc.		Any other assistance		Total	
During the month	Upto the month	During the month	Upto the month	During the month	Upto the month	During the month	Upto the month	During the month	Upto the month	During the month	Upto the month

Total number of Taxpayers Satisfaction forms received during the month	
Aggregate rating given in the above forms	
Average rating given in all Taxpayers Satisfaction Forms during the month = Overall Rating given/No. of Forms	

Comments on feedback received:

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Suggestions to improve taxpayer experience in GST Seva Kendra:

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9.10 The results of the Taxpayer Satisfaction Survey shall be uploaded on the Zone and Commissionerate websites.

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### 10. Important Telephone Numbers

Sl. 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) 011-23092303 (F)
3.	Member i/c Delhi GST Zone, CBIC		011-23092628 (O) 011-23092346 (F)
4.	Directorate General Of Systems & Data Management	Samrat Hotel, Chanakyapuri, New Delhi	011-26877960 (O) 011-26877958 (F)
5.	Chairman, GSTN	East Wing, 4th Floor, Aerocity, New Delhi 110037	011-49111200 (O)
6.	Chief Commissioner, GST Delhi Zone	C.R. Building, I.P. Estate, Delhi-110002	011-45069601(O) 011-23705673 (F)
7.	Commissioner, Tax, Delhi West Commissionerate	4 <sup>th</sup> and 5 <sup>th</sup> Floor, EIL Annexe Building Bhikaji Cama Place, R.K. Puram New Delhi-110066	011- 24369388 (O) 011- 24366211 (F) 011- 24360035 (F)
8.	Commissioner, GST, Delhi East Commissionerate	C.R. Building, I.P. Estate, Delhi-110002	011-252516101 (O)
9.	Commissioner, GST, Delhi North Commissionerate	C.R. Building, I.P. Estate, Delhi-110002	011-23370992(O)
10.	Commissioner, GST, Delhi South Commissionerate	2 <sup>nd</sup> and 3 <sup>rd</sup> Floor, EIL Annexe Building Bhikaji Cama Place, R.K. Puram New Delhi-110066	+91-9818500439 +91-9582236007
11.	Commissioner, Audit-I GST Commissionerate	C.R. Building, I.P. Estate, Delhi-110002	011-23481330 (O)
12.	Commissioner, Audit-II GST Commissionerate	M-Floor, EIL Annexe Building Bhikaji Cama Place, R.K. Puram New Delhi- 110066	011-40785800(O)
13.	Commissioner, GST Appeal-I Commissionerate	C.R. Building, I.P. Estate, Delhi-110002	011-23370641(O)
14.	Commissioner, GST Appeal –II Commissionerate	UG-Floor, EIL Annexe Building Bhikaji Cama Place, R.K. Puram New Delhi- 110066	+91-8851257646

- CBEC Mitra Toll Free Helpline: 1800-1200-232
- GSTN Helpline: 0124-4688999, 0120-7126350
- E-Mail ID: [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in), [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in), [cbecmitra.helpdesk@gst.gov.in](mailto:cbecmitra.helpdesk@gst.gov.in)
- Website: [www.cbec.gov.in](http://www.cbec.gov.in) , [www.aces.gov.in](http://www.aces.gov.in)