



GUIDANCE MANUAL

FOR

GST SEVA KENDRA

AN INITIATIVE FOR SERVING TAXPAYERS WITH A SMILE

GST DAMAN COMMISSIONERATE



GUIDANCE MANUAL

FOR

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**



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GST SEVA KENDRA

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1.



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 Daman Commissionerate. This Guidance Manual is being brought out in English 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.

Commissioner,
Central GST & Central Excise
Daman Commissionerate



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Taxpayer Services at GST Seva Kendras

- 1.1 Commissionerate HQ 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.
- 1.2 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.*



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- (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.



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- (IX) **Value of supplies:** How to determine value of supply, components to be included / excluded in value, treatment of discounts, free gifts, captive consumption, reimbursement 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.



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- (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 GST 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.



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(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 taxpayer's 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.



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- (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.
- (xxiii) **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.
- (xxiv) **GST awareness:** Create awareness about GST law, procedures and compliance among taxpayers by



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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.

1.3 Divisional / Range 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 1.1 and 1.2 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



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

- 1.4 **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 1.1 and 1.2 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 Divisional Office.
- 1.5 **Divisional GST Seva Officer:** The designated Divisional GST Seva Officer shall guide the taxpayers to the jurisdictional Divisional / for assistance. The Divisional GST Seva Officer shall also be responsible for ensuring the timely disposal of such reference by suitable action with HQ.



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2. Important steps to be followed

2.1 Migration

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

☞ <https://www.cbic.gov.in/htdocs-cbec/gst/user-guide-for-migration.pdf>



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2.2 Registration

- **Registration – Rules and Formats**

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/12112022/Registration%20under%20GST%20Law.pdf>

- **Payment- Rules and Formats**

<https://services.gst.gov.in/services/quicklinks/payments>

<https://www.cbic.gov.in/htdocs-cbec/easiest-idx>



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2.3 Refund

- **Refunds- Rules and Formats**

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

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/Report on GST Refund%20Process-082015-new.pdf>



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2.4 ITC – Rules and Formats

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/ITC%20Mechanism.pdf>

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

Input Tax Credit

Nature of ITC	Sequence of utilization of ITC		
	Payment of		
	First	Second	Next
IGST	IGST	CGST	
CGST	CGST	IGST	
SGST	SGST	IGST	
UTGST	UTGST	IGST	

ISD and Recipient in Same State	ISD and Recipient in Different States
<ul style="list-style-type: none"> CGST & IGST as CGST 	<ul style="list-style-type: none"> CGST as IGST
<ul style="list-style-type: none"> SGST & IGST as SGST 	<ul style="list-style-type: none"> IGST as IGST
<ul style="list-style-type: none"> UTGST & IGST as UTGST 	<ul style="list-style-type: none"> SGST & UTGST as IGST



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2.5 Returns

- Returns- Rules AND gstp Formats, Mismatch Formats, Return Format.

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/12112022/GST%20Annual%20Returns.pdf>

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/12112022/GST%20Annual%20Returns.pdf>

<https://www.cbic.gov.in/htdocs-cbec/excise/formidx>

<https://www.cbic.gov.in/resources//htdocs-cbec/excise/cx-forms/ER-1.pdf>



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3. Jurisdiction of GST Daman Commissionerate :

Division-I (Daman)

North Side of Vapi Daman Road starting from Dabhel Check Post towards Kalariya Check post. West side of Gujarat Border starting from Dabhel Check post to Balitha Check post. East side of Vattar Road Starting from Kalaria Check post upto Gujarat Border. South of Gujarat Border encircled with above these sides.

Range-I

Area covering from northern side of Athiawad-Balitha Road upto Balitha Check Post. Area covering both side of internal road starting from Balitha Check Post upto Amit Industries and southern part of the internal road leading towards Prime Health care upto Kalpana Indu. Excluding units working outside the boundary of the Wellknown Group facing towards Talab.

Range-II

Northern side of Vallabh Jagan Road towards to Dayabhai Bunglow char rasta and Northern side of Dabhel Cricket ground road upto Mahatma Gandhi Udyog Nagar Road and west side of Mahatma Gandhi Udyog Nagar Road upto M/s.Prime Health Care Products char rasta and straight upto Gujarat border.

Range-III

Area of Dabhel Village starting from right side of Dabhel Check Post upto the Amalia Road. Bound by southern/right side of Daman Vapi Balitha Road expanded upto Daman-Vapi Balitha Check Post.

Range-IV

North Side of Vapi Daman Road starting from Prince Garden Road upto vattar road. West side of Prince Garden road leading towards talav road upto talav and straight upto M/s. Total packaging Service corner including M/s. Total Packaging Service and M/s. USV Ltd. East side of vattar from Kalaria check post leading towards Vallabh Jagan road, South side of Vallabh Jagan road leading towards Ghelwad falia char rasta and South of Dabhel Cricket Ground road stating from Ghelwad falia char rasta upto M.G Udyog Nagar and East side of M.G Udyog Nagar upto M/s.USV Ltd.

Range-V

East side of M.G Udyog Nagar Starting from M/s. Unimax Stationery upto M/s.Prime Health Care Products Char rasta and straight upto Gujarat Border. North and South side of Dabhel Co. Opp Society road starting from M/s.Prime Health Care Products char rasta upto M/s.Kulody including M/s.Jai Corp Ltd and excluding M/s.Kalpna Industires Ltd and North side of Dabhel Co. Opp society road upto Gujarat Border.

Division-II (Daman)

Area of South of Vapi Daman Road starting from Dabhel checkpoint upto Somnath Teen Rasta, bounded by left side of Somnath Teen Rasta Road to Zari Causeway via Kachigam Char Rasta excluding Kabra Industrial Estate.

Range-I

Area situated in the south of Vapi- Daman Road starting from Dabhel Checkpost upto Somnath Teen Rasta, bounded by left side of Somnath Road to BSNL Office, opp. Somnath Temple and left side of Agarwal Industrial Estate starting from BSNL Office to M/s.Inder Industries situated at S.No.644/19.

Range-II

Area situated on left side of Somnath Road starting from right side of Agarwal Industrial Estate i.e, DIA Office to Shivam Industries to Faber and Castle via Brij Fabrics upto Kevdi Road including Somnath Co. op. Industrial Estate.

Range-III

Area of U.T. of north of Vapi to Kachigam Char rasta Road upto Kachigam Char rasta bounded by area falling on right side of Kachigam Char Rasta to Somnath Road upto Kevdi Faliya excluding Somnath Co op Industrial Estate.

Range-IV

Area of UT situated in south of Vapi-kachigam Road upto Kachigam Char Rasta bounded by left side of Kachigam Char Rasta to Zari Causeway Road excluding Ganesh Industrial Estate, Premier Industrial Estate and Kabra Industrial Estate.

Range-V

Area of Ganesh Industrial Estate and Premier Industrial Estate situated in south of Vapi Kachigam Road.

Division-III (Daman)

Area of Daman District situated in the south of Vapi-Daman Rd. starting from Somnath teen rasta via Kalaria Police Station upto Varkund village bounded by Daman-Ganga River in the west and Somnath Zari Causeway Rd. in the east including Kabra Industrial Estate in the east side of Somnath Zari Causeway Rd., whole of Moti Daman.

Range-I

Area situated in south of Vapi Daman Road starting from Somnath Teen Rasta bounded by Ringanwada Kachigam Road in West upto OI DC Office and upto the lane going to Cello Home Product (unit situated right side of lane including Cello Home Product).

Range-II

Area in the west of Somnath Kachigam Road starting from a lane going to Cello Home Products in north, i.e., area in left side of the lane upto M/s. Bharat Cottage in the south west and old Gurukripa canteen in the south east.

Range-III

Area in the east of Ringanwada Kachigam Road starting from OI DC Office upto Royal Distillery- M/s. Bharat Cottage Road in the south bounded water bay in the east, OI DC water bay boundary in the north.

Range-IV

Area situated in south of Royal Distillery Border- Old Gurukripa Canteen Boundary (including oyal Distillery & Khemani Distillery) upto Kachigam Char Rasta in south bounded by Somnath Kachigam Road in the east and Ringanwada Kachigam Road in the west.

Range-V

Area in the West of Ringanwada Zari Causeway Rd. starting Varkund village in the North via Kachigam & Kachigam char Rasta upto Zari Causeway including Kabra Industrial Estate situated East Side of Somnath Zari Causeway Road, Moti Daman.

Division-IV (Daman)

Area starting from north side road of Kalaria Junction to Daman including Nani Daman Municipal Area, Devka, Marwad, Kadaiya, Dori Kadaiya, Taiwad, Bhenslore, Dunetha, Bhandarwad & West side of Panchal Industrial Estate Char rasta.

Range-I

The area situated in kalaria - varkund-Daman, road starting from kalaria out post to Daman College cross road and area of duneth village.

Range-II

Area of South side of Road adjacent to RMCL from Basukinath Mandir to Unique Pharmaceutical Laboratories and Glory Polyfilm, Kadaiya and South side of bifurcation of from Basukinath Mandir to Coast Guard Public School (Kg. Section) running through City area of Nani Daman.

Range-III

Area of south side of Road from Basukinath Mandir to Coastal Highway (from Plastiblends India Ltd.(Unit-2) to Panama Petrochem) covering north side of coastal highway up to Polycab wires Pvt. Ltd. (Unit-III) and Jayjee Poly Plast to Plastiblends India Ltd (Unit-2), Kadaiya.

Range-IV

Area of North side of Basukinath Mandir up to Nelson Global Products, left side of road starting from Nelson Global products to Air port Road, confining area by air port road up to Basukinath Mandir.

Range-V

Area of left side of road from Multibase India Ltd. to Coastal Highway, right side of Road from Multibase to Air port Road, up to Ajay Packaging, Sovering Pharma confined by Coastal Highway.

Division-V (Daman)

Area from Jani Vakad to Pataliya Checkpost including panchal industrial area, Kesar industrial estate,, Silver Industrial Area & Bharat Industrial Estate, both side of Coastal Highway from Bhimpore charrasta to Pataliya Checkpost and whole area of DIU District.

Range-I

Area of Bharat Industrial estate, western side of coastal highway Road from Panchal Industrial Estate Char rasta to Mirasole Road up to Bhimpore area and rest of Bhimpore area, not included in any other range.

Range-II

Silver Industrial Estate and north side area of Bhimpore charrasta to patalia road including Bhimpore road, excluding area of range-IV and area of Bhandarwad village.

Range-III

Area on the left hand side of the coastal highway towards Vatar leading up to the third lane on the first road of Panchal Industrial estate opposite M/s.Suzulon Energy which leads to the end of First Lane and further on right side opposite M/s.Western Consolidated and there again taking the second right turn up to the end of the right hand side area of the entire road up to M/s.Metal Link. Entire area of Keshar Indl Estate and Bhimpore Charrasta.

Range-IV

From Vatar side the first lane of Panchal Indl. Estate starting with M/s.Vita Biopharma on the right and M/s.Laxmi Power Cable on the left up to the end of the first lane and onward left lane up to M/s.Payal Polyplast on the right and the same lane on the left leading up to the opposite on the both sides of M/s.Metal Link. Supreme Industrial Estate, Jani Vakand and left hand side of the coastal area from M/s.Perfect filament up to Patalia Road.

Range-V

Whole area of Diu District.

Division-VI (Silvassa)

Whole area of Villages Dadra, Tighra and Demni situated on both side of Vapi-Silvassa road and part of area of Dan Industrial Estate & Piparia Industrial Estate situated on Right Hand side of Entry Road to Balaji Industrial Estate starting from Plot No. 53, Dan Industrial Estate upto Nala near Rama Bai Ambedkar Nagar bounded by Vapi-Silvassa Road in East and Madhuband Tributary River in North and Daman-Ganga River in West and after Nala area situated on both side of the road bounded by Nala upto Parmar Street in East, Parmar Street in South and Daman-Ganga River in West.

Range-I

Area situated on East side of Vapi-Silvassa Road, starting from Dadra Check Post upto Dadra-Demni Road, covering the area of Zerotax Industrial Estate, Konark Industrial Estate, bounded by canal in East and Demni Road in South.

Range-II

Area of Dan Industrial Estate and Piparia Industrial Estate situated on Right Hand Side of Entry Road to Balaji Industrial Estate starting from Plot No. 53, Dan Industrial Estate upto Nala Near Rama Bai Ambedkar Nagar bounded by Vapi-Silvassa Road in East and Madhuband Tributary River in North and Daman-Ganga River in West and after Nala area situated on both side of the road bounded by Nala upto Parmar Street in East, Parmar Street in South and Daman-Ganga River in West.

Range-III

Area situated between East side of canal and West side of Jindal Road bounded by Gujarat Border in North and Demni Road in South.

Range-IV

Area of Dadra situated on East side of Jindal Road bounded by Gujarat Border in North and Demni Road in South and all other area situated on South Side of Dadra-Demni Road started from Dadra School.

Range-V

Area situated on West side of Vapi-Silvassa Road starting from Dadra Check Post bounded by Gujarat Border in North, West and South sides and all other areas of Division-I, Silvassa, which is not expressly covered by any of the Ranges I to IV of Division-VI.

Division-VII (Silvassa)

Area situated on West sides of Silvassa-Khanvel Road starting from Plot No. 44/2, Opp. Hirvavan Garden, Piparia upto Masat Police Station covering the area situated on Left Hand Side of Entry Road to Balaji Industrial Estate starting from Plot No. 44/2, Dan Industrial Estate upto Nala Near Rama Bai Ambedkar Nagar bounded by Nala in West upto Parmar Street, Daman-Ganga River in West and Lantac Road, area of Villages Athal, Kharadpada, Luhari, Naroli, Kanadi, Dhapsa.

Range-I

Area situated on Left Hand Side of Entry Road to Balaji Industrial Estate starting from Plot No. 44/2, Dan Industrial Estate upto Nala Near Rama Bai Ambedkar Nagar bounded by Nala upto Parmar Street after Parmar Street bounded by Daman-Ganga River in West, Silvassa-Khanvel Road in East and Silvassa-Bhilad Road upto Daman-Ganga River in South.

Range-II

Area situated on North side of Silvassa-Bhilad Road starting from Daman-Ganga River upto Naroli Check Post and area situated on South side of Silvassa-Bhilad Road starting from Daman-Ganga River upto M/s. Pragati Aroma, Survey No.75/7 including Daman Ganga Industrial Estate and area situated on South side of Silvassa-Bhilad Road bounded by Naroli-Kanadi Road in East and approach road to M/s.Classic Marble, Survey No.286, Near Naroli Check Post, in west.

Range-III

Area situated on South side of Silvassa-Bhilad Road bounded by Athal-Luhari Road in East starting from Athal Teen Rasta upto Gujarat Border and Naroli-Kanadi Road in West starting from Naroli Teen Rasta up to Gujarat Border.

Range-IV

Area situated on South side of Silvassa-Bhilad Road starting from Daman-Ganga River (excluding the area of Daman-Ganga Industrial Estate & M/s.Pragati Aroma, Survey No.75/7 situated on Silvassa-Naroli Road) bounded by Athal-Luhari Road in West starting from Athal Teen Rasta and Daman-Ganga River in East.

Range-V

Area in the West of Silvassa-Khanvel Road bounded by Silvassa-Naroli Road in North and Daman-Ganga River in West mainly covering the area of Village Masat including Masat Government Industrial Estate upto Masat Police Station and area of Village Samarwani and units situated on North side of Lantec Road starting from behind Masat Police Station upto Ram Mandir Point at Khadiapada.

Division-VIII (Silvassa)

Area situated on East side of Silvassa-Khanvel Road starting from Silvassa Char Rasta upto Masat Police Station mainly covering the area of Village Samarvani and saily bounded by Silvassa-Saily Road in North and after Masat Police Station area situated on both sides of Silvassa-Khanvel Road upto Rakholi Teen Rasta mainly covering the area of Villages Rakholi, Kudacha and Karad and area situated on South side of Lantec Road starting from behind Masat Police Station upto Ram Mandir Point in Village Khadiapada and both side are situated on Canbara Road starting from Masat Police Station upto Ram Mandir in Village Khadiapada.

Range-I

Area situated in South side of Rakholi-Saily Road starting from Rakholi Teen Rasta upto Canal and after Canal area of both sides of road upto Treat Resort (excluding Treat Resort) and area situated on South side of Silvassa-Saily Road starting from Silvassa Char Rasta.

Range-II

Area situated on East side of Silvassa-Khanvel Road starting from Bhojraj Eye Hospital upto Rakholi-Saily Road bounded by Rakholi-Saily Road in South starting from Rakholi Teen Rasta upto Canal.

Range-III

Units situated on both side of Madhuban-Dam Road starting from Rakholi Teen Rasta upto Madhuban Dam mainly covering the area of Villages Rakholi and Karad.

Range-IV

Area situated in East side of Silvassa-Khanvel Road starting from Silvassa Char Rasta upto Bhojraj Eye Hosptal Chokdi and area in West side of Silvassa-Khanvel Road starting after Masat Police Station upto Rakholi Government School bounded by Daman-Ganga River in South and West.

Range-V

Area of Village Masat situated on South side of Lantec Road starting from behind Masat Police Station upto Ram Mandir Point in Village Khadiyapada and both side area on Canbara Road starting from behind Masat Police Station up to Ram Mandir Point in Village Khadiyapada bounded by Vapi-Silvassa Road in East.

Division-IX (Silvassa)

Area of Village Amlı situated on East side of Silvassa-Knanvel Road starting from Madhuban Tributary River upto Silvassa Char Rasta bounded by Silvassa-Saily Road in South and area of Villages Athola, Falandi, Umarkui, Galonda, Kilwani, Bonta, Mota Randha, Nana Randha, Silli, Morkhal, Dokmardi, Vaghachhipa all situated on East side of Silvassa-Khanvel Road.

Range-I

Areas of Amlı Village covering the area of Raj Industrial Estate, Amlı Nazar Industrial Estate and adjoining areas. Areas of Amlı Village covering the areas of Amlı Industrial Estate, Krishna Industrial Esta te, Silvassa Industrial Co-Op Society and adjoining areas.

Range-II

Areas of Amlı Village covering the area of Raj Industrial Estate, Amlı Nazar Industrial Estate and adjoining areas. Areas of Amlı Village covering the areas of Amlı Industrial Estate, Krishna Industrial Estate, Silvassa Industrial Co-Op Society and adjoining areas.

Range-III

Silli, Umerkui and units situated at Kilvani Road, Mota Randha, Nana Randha & Golanda.

Range-IV

Area of Amlı Village covering the areas of Everest Industrial Estate, Pragati Industrial Estate and Electronics Industrial Estate, Saphalia Industrial Estate, Amlı Industrial Co-Op. Society, Falandi, Athola.

Range-V

Amlı Village covering the area between 66 KVA Road and Delkar Road situated at East of Vapi-Silvassa Road covering the area of Laxmi Industrial Estate, Nandinin Industrial Estate, Himalaya Industrial Estate, Tirupati Industrial Estate, Manek Industrial Estate, Specturm Industrial Estate, Silvassa Industrial Estate and adjoining areas and all other areas of Division-IX which is not expressly covered by any of the Range-I to Range-IV.

Division-X (Silvassa)

Survey No. 101 and 126, Village Rakholi located adjacent to Daman-Ganga River and Area of Villages Chinchpada, Vasona, Dapada, Chikhali, Pati, Surangi, Aпти, Velugam, Khadoli, Tindoli, Tinoda, Amboli, Bindrabin, Khanvel, Umarvarni, Goratpada, Kothar, Medha, Vaghchauda, Kherarbari, Karchond, Vansad, Mandoni, Sindoni, Kherpa, Jamal Pada, Kaunchi, Ambabari, Shelti, Khutli, Kala, Karajgam, Chauda, Kherdi, Parzai, Dolara, Talavali, Rudana, Chisda, Dudhni, Gunsa, Bildhari, Godhbari, Bendsa and Bedpa.

Range-I

Survey No.101 and 126, Village Rakholi located adjacent to Daman-Ganga River and area of Villages Chinchpada and Vasona and of Village Dapada situated on East side of Silvassa-Khanvel Road upto Dapada Talati Office, and area of Village Pati and area of Village Rakholi situated on West Side of Silvassa-Khanvel Road starting from Rakholi Government School upto Daman-Ganga Bridge and area of Village Rakholi situated on East side of Silvassa-Khanvel Road starting after Rakholi Teen Rasta to Daman-Ganga Bridge.

Range-II

Area situated in East side of Silvassa-Khanvel Road starting after Dapada Talati Office upto Khadoli Char Rasta, mainly covering the area of Village Khadoli and area of Dapada situated on West side of Silvassa-Khanvel Road starting after Vasona Village upto Dapada Char Rasta.

Range-III

Area situated in East side of Silvassa-Khanvel Road starting from Dapada Char Rasta to Khadoli Char Rasta mainly covering the area of Villages Khadoli, Amboli and Surangi.

Range-IV

Area situated on both sides of Khadoli-Khanvel Road starting from Khadoli Char Rasta upto Khanvel Char Rasta & area situated on both sides of Khanvel-Dhudhani Road upto Dhudhani and area situated on both sides of Khanvel-Nasik Road upto Maharashtra Border and area situated on both sides of Khanvel-Talasri Road upto & excluding M/s.IOCL and area of Village Parzai.

Range-V

Area situated on both sides of Khanvel-Talasri Road starting and including from IOCL upto Maharashtra Border and area situated on both sides of Kherdi-Amboli Road upto M/s.Agarwal Metals Company, Survey No. 106/2, & covering the area of Villages Kala, Karajgam, Velugam.



GUIDANCE MANUAL

Sr No	Division/range	Address	E-mail address
1	Division-I	Office of the Assistant Commissioner, Central GST & Central Excise, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.division01@gmail.com
2	Division-I, Range-I	Office of the Superintendent Central GST & Central Excise, Range-I, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.range0101@gmail.com
3	Division-I, Range-II	Office of the Superintendent Central GST & Central Excise, Range-II, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.range0102@gmail.com
4	Division-I, Range-III	Office of the Superintendent Central GST & Central Excise, Range- III, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.range0103@gmail.com
5	Division-I, Range-IV	Office of the Superintendent Central GST & Central Excise, Range- IV, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.range0104@gmail.com
6	Division-I, Range-V	Office of the Superintendent Central GST & Central Excise, Range-V, Division-I, Daman, 1st Floor, Hani's Landmark, Above HDCF Bank, Vapi Daman Road, Chala, Vapi - 396191	daman.range0105@gmail.com

1	Division II	Office of the Assistant Commissioner Central GST & Central Excise, Division- II, Room no ...	daman.division02@gmail.com
2	Division II, Range -I	Office of the Superintendent Central GST & Central Excise, Division- II, Room no ...	daman.range0201@gmail.com'
3	Division II Range - II	Office of the Superintendent Central GST & Central Excise, Division- II, Room no ...	daman.range0202@gmail.com'
4	Division II Range - III	Office of the Superintendent Central GST & Central Excise, Division- II, Room no ...	daman.range0203@gmail.com'
5	Division II Range - IV	Office of the Superintendent Central GST & Central Excise, Division- II, Room no ...	daman.range0204@gmail.com'
6	Division II Range - V	Office of the Superintendent Central GST & Central Excise, Division- II, Room no ...	daman.range0205@gmail.com'

1	Division III	Office of the Assistant Commissioner Central GST & Central Excise, Division- III, Room no 301	daman.division03@gmail.com
2	Division III, Range -I	Office of the Superintendent Central GST & Central Excise, Division- III, Room no 304	daman.range0301@gmail.com
3	Division III, Range - II	Office of the Superintendent Central GST & Central Excise, Division- III, Room no 305	daman.range0302@gmail.com
4	Division III, Range - III	Office of the Superintendent Central GST & Central Excise, Division- III, Room no 306	daman.range0303@gmail.com

5	Division III, Range - IV	Office of the Superintendent Central GST & Central Excise, Division-III, Room no 307	daman.range0304@gmail.com
6	Division III, Range - V	Office of the Superintendent Central GST & Central Excise, Division-III, Room no 308	daman.range0305@gmail.com

1	Division IV	Office of the Assistant Commissioner Central GST & Central Excise, Division-IV, Room No.315 , 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.division04@gmail.com
2	Division IV, Range - I	Office of the Superintendent Central GST & Central Excise, Division-IV, Room No.310, 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.range0401@gmail.com
3	Division IV, Range - II	Office of the Superintendent Central GST & Central Excise, Division-IV, Room No.313, 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.range0402@gmail.com
4	Division IV, Range - III	Office of the Superintendent Central GST & Central Excise, Division-IV, Room No.312, 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.range0403@gmail.com
5	Division IV, Range - IV	Office of the Superintendent Central GST & Central Excise, Division-IV, Room No.311, 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.range0404@gmail.com
6	Division IV, Range - V	Office of the Superintendent Central GST & Central Excise, Division-IV, Room No.311, 3rd Floor, GST Bhavan, RCP Compound, Vapi.	daman.range0405@gmail.com

1	Division V	Office of the Assistant Commissioner Central GST & Central Excise, Division-V, Room no. 703, 7th Floor, RCP Compound, GST Bhavan, Vapi-Daman Road, Vapi	daman.division05@gmail.com
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2	Division V, Range - I	Office of the Superintendent Central GST & Central Excise, Division- V, Room no. 704, 7th Floor, RCP Compound, GST Bhavan, Vapi-Daman Road, Vapi	daman.range0501@gmail.com
3	Division V Range - II	Office of the Superintendent Central GST & Central Excise, Division- V, Room no. 706, 7th Floor, RCP Compound, GST Bhavan, Vapi-Daman Road, Vapi	daman.range0502@gmail.com
4	Division V Range - III	Office of the Superintendent Central GST & Central Excise, Division- V, Room no. 705, 7th Floor, RCP Compound, GST Bhavan, Vapi-Daman Road, Vapi	daman.range0503@gmail.com
5	Division V Range - IV	Office of the Superintendent Central GST & Central Excise, Division- V, Room no. 707, 7th Floor, RCP Compound, GST Bhavan, Vapi-Daman Road, Vapi	daman.range0504@gmail.com
6	Division V Range - V	Office of the Superintendent Central GST & Central Excise, Division- V, Room no. DIU	daman.range0505@gmail.com

1	Division VI	Office of the Assistant Commissioner Central GST & Central Excise, Division- VI, Room no ...	daman.division06@gmail.com
2	Division VI, Range - I	Office of the Superintendent Central GST & Central Excise, Division- VI, Room no. 1, Udhyog Bhavan, 66 KVA Road, Amli, Silvassa, DNH-396230	daman.range0601@gmail.com
3	Division VI Range - II	Office of the Superintendent Central GST & Central Excise, Division- VI, Room no 2, Udhyog Bhavan, 66 KVA Road, Amli, Silvassa, DNH-396230	daman.range0602@gmail.com
4	Division VI Range - III	Office of the Superintendent Central GST & Central Excise, Division- VI, Room no. 3, Udhyog Bhavan, 66 KVA Road, Amli, Silvassa, DNH-396230	daman.range0603@gmail.com
5	Division VI Range - IV	Office of the Superintendent Central GST & Central Excise, Division- VI, Room no. 4, Udhyog Bhavan, 66 KVA Road, Amli, Silvassa, DNH-396230	daman.range0604@gmail.com

6	Division VI Range - V	Office of the Superintendent Central GST & Central Excise, Division- VI, Room no . 5, Udhog Bhavan, 66 KVA Road, Amlı, Silvassa, DNH-396230	daman.range0605@gmail.com
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1	Division-VII	Office of the Assistant Commissioner Central GST & Central Excise, Division- VII, Room No. 421,	daman.division07@gmail.com
2	Division-VII, Range - I	Office of the Superintendent Central GST & Central Excise, Division- VII, Room no. 416	daman.range0701@gmail.com
3	Division-VII, Range - II	Office of the Superintendent Central GST & Central Excise, Division- VII, Room no. 419	daman.range0702@gmail.com
4	Division-VII, Range - III	Office of the Superintendent Central GST & Central Excise, Division- VII, Room no. 418	daman.range0703@gmail.com
5	Division-VII, Range - IV	Office of the Superintendent Central GST & Central Excise, Division- VII, Room no. 417	daman.range0704@gmail.com
6	Division-VII, Range - V	Office of the Superintendent Central GST & Central Excise, Division- VII, Room no. 419-A	daman.range0705@gmail.com

1	Division-VIII	Office of the Assistant Commissioner, Central GST & Central Excise, Division-VIII, Daman Commissionerate, 2nd Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.division08@gmail.com
2	Division-VIII, Range- I	Office of the Superintendent, Central GST & Central Excise, Range-I, Division-VIII, Daman Commissionerate, 1st Floor, H. R. House, Tokarkhada,	daman.range0801@gmail.com

		Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	
3	Division-VIII, Range- II	Office of the Superintendent, Central GST & Central Excise, Range-II, Division-VIII, Daman Commissionerate, 1st Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0802@gmail.com
4	Division-VIII, Range- III	Office of the Superintendent, Central GST & Central Excise, Range-III, Division-VIII, Daman Commissionerate, 1st Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0803@gmail.com
5	Division-VIII, Range- IV	Office of the Superintendent, Central GST & Central Excise, Range-IV, Division-VIII, Daman Commissionerate, 1st Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0804@gmail.com
6	Division-VIII, Range- V	Office of the Superintendent, Central GST & Central Excise, Range-V, Division-VIII, Daman Commissionerate, 1st Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0805@gmail.com

1	Division IX	Office of the Assistant Commissioner, Central GST & Central Excise, Division-IX, Daman Commissionerate, 3rd Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.division09@gmail.com
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2	Division IX, Range - I	Office of the Superintendent, Central GST & Central Excise, Range-I, Division-IX, Daman Commissionerate, Ground Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0901@gmail.com
3	Division IX, Range - II	Office of the Superintendent, Central GST & Central Excise, Range-II, Division-IX, Daman Commissionerate, Ground Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0902@gmail.com
4	Division IX, Range - III	Office of the Superintendent, Central GST & Central Excise, Range-III, Division-IX, Daman Commissionerate, Ground Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0903@gmail.com
5	Division IX, Range - IV	Office of the Superintendent, Central GST & Central Excise, Range-IV, Division-IX, Daman Commissionerate, Ground Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0904@gmail.com
6	Division IX, Range - V	Office of the Superintendent, Central GST & Central Excise, Range-V, Division-IX, Daman Commissionerate, Ground Floor, H. R. House, Tokarkhada, Silvassa-396230 (UT of Dadra & Nagar Haveli and Daman & Diu)	daman.range0905@gmail.com

1	Division X	Office of the Assistant Commissioner Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.division10@gmail.com
2	Division X, Range -I	Office of the Superintendent Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.range1001@gmail.com
3	Division X, Range - II	Office of the Superintendent Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.range1002@gmail.com
4	Division X Range - III	Office of the Superintendent Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.range1003@gmail.com
5	Division X, Range - IV	Office of the Superintendent Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.range1004@gmail.com
6	Division X, Range - V	Office of the Superintendent Central GST & Central Excise, Division- X, 2nd floor, HANI'S LANDMARK, VAPI DAMAN ROAD, CHALA, VAPI	daman.range1005@gmail.com



GUIDANCE MANUAL

4. Important Telephone Numbers

Sr.No	Name	Office Address	Telephone No
1	OFFICE OF THE COMMISSIONER	GST Bhavan, RCP Compound, Chala Road. Vapi Gujarat Vapi-396191	02060-2460305
2	OFFICE OF THE JOINT COMMISSIONER	GST Bhavan, RCP Compound, Chala Road. Vapi Gujarat Vapi-396191	0260-2460502
3	GST SEVA Kendra	GST Bhavan, RCP Compound, Chala Road. Vapi Gujarat Vapi-396191	0260-2464850

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