

## ANNEXURE

Sl. No.	GST ZONES	State	HQ of GST Commissionerates	Proposed No. of Divisions in the State / UT	Proposed No. of Ranges in the State / UT	No. and location of Audit Commissionerates	No. and location of Appeal Commissionerates
1	CHANDIGARH	JAMMU & KASHMIR	1. Jammu	4	20	Jammu	Jammu
		HIMACHAL PRADESH	1. Shimla	5	20	with Chandigarh	with Chandigarh
		CHANDIGARH	1. Chandigarh ( Principal Commissioner)	3	15	Chandigarh	Chandigarh
		PUNJAB	1. Ludhiana (Principal Commissioner) 2. Jalandhar Sub Comm: Mohali under Ludhiana Commte	31	150	Ludhiana	Ludhiana
2	DELHI ( Principal CC)	DELHI	1. Delhi- North (Principal Commissioner) 2. Delhi- South (Principal Commissioner) 3. Delhi- East 4. Delhi- West	35	175	Delhi ( 2 nos.)	Delhi ( 2 nos.)
3	PANCHKULA	HARYANA	1. Gurugram (Principal Commissioner) 2. Faridabad 3. Panchkula 4. Rohtak Sub Comm: Sonapat under Rohtak Commte	25	150	1. Gurugram 2. Panchkula	1. Gurugram 2. Panchkula

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4	LUCKNOW (Principal CC)	UTTAR PRADESH	1. Lucknow (Principal Commissioner) 2. Allahabad 3. Kanpur 4. Agra 5. Varanasi	59	280	1. Lucknow 2. Kanpur	1. Lucknow 2. Kanpur
5	MEERUT		1. Meerut (Principal Commissioner) 2. Noida (Principal Commissioner) 3. Gautam Buddha Nagar 4. Ghaziabad			1. Meerut 2. Noida	1. Meerut 2. Noida
		UTTARAKHAND	1. Dehradun	7	35	Dehradun	Dehradun
6	VISHAKAPATNAM (AMARAVATHI)*	ANDHRA PRADESH	1. Vishakapatnam (Principal Commissioner) 2. Guntur (Amaravathi)* Sub Comm 1. : Nellore under Guntur Commte Sub Comm 2.: Kakinada under Vishakapatnam Commte Sub Comm 3. : Tirupati under Guntur Commte	15	113	Guntur	Guntur
7	HYDERABAD	TELANGANA	1. Hyderabad (Principal Commissioner) 2. Secunderabad 3. Medchal 4. Rangareddy	30	150	Hyderabad ( 2 nos.)	Hyderabad ( 2 nos.)

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8	BENGALURU ( Principal CC)	KARNATAKA	1. Bengaluru-East (Principal Commissioner) 2. Bengaluru-West (Principal Commissioner) 3. Bengaluru-South 4. Bengaluru- North 5. Bengaluru- North West 6. Mysuru (Principal Commissioner) 7. Mangalore 8. Belgavi	65	325	1&2. Bengaluru (2 nos.) 3. Mysuru 4. Belgavi	1&2. Bengaluru (2 nos.) 3. Mysuru 4. Belgavi
9	KOCHI (THIRUVANANTHAPURAM)**	KERALA & LAKSHADWEEP	1. Thiruvananthapuram 2. Kochi (Principal Commissioner) 3. Calicut	18	90	Kochi	Kochi
10	CHENNAI (Principal CC)	PUDUCHERRY	1. Puducherry	4	20	with Chennai	with Chennai
		TAMIL NADU	1. Chennai-North (Principal Commissioner) 2. Chennai-South 3. Chennai-Outer 4. Coimbatore (Principal Commissioner) 5. Trichy 6. Madurai 7. Salem Sub Commte: Tirunelveli under Madurai Commte	62	322	1&2. Chennai (2 nos.) 3. Coimbatore	1&2. Chennai (2 nos.) 3. Coimbatore

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11	RANCHI	BIHAR	1. Patna I (Principal Commissioner) 2. Patna II	10	50	Patna	Patna
		JHARKHAND	1. Ranchi (Principal Commissioner) 2. Jamshedpur Sub Commte: Dhanbad under Ranchi Commte	15	85	Ranchi	Ranchi
12	KOLKATA (Principal CC)	WEST BENGAL & ANDMAN NICOBAR	1. Kolkata-North (Principal Commissioner) 2. Kolkata-South 3. Howrah 4. Haldia 5. Siliguri 6. Bolpur Sub Comm: Durgapur under Bolpur Commte	56	300	1& 2. Kolkata (2 nos.) 3.Siliguri	1& 2. Kolkata (2 nos.) 3.Siliguri
		SIKKIM		1	5	with Siliguri	with Siliguri
13	BHUBANESHWAR	ODISHA	1.Bhubaneshwar (Principal Commissioner) 2. Rourkela	15	95	Bhubaneshwar	Bhubaneshwar
14	JAIPUR	RAJASTHAN	1. Jaipur (Principal Commissioner) 2. Jodhpur 3. Alwar 4. Udaipur	36	170	1. Jaipur 2. Jodhpur	1. Jaipur 2. Jodhpur

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15	AHMEDABAD (Principal CC)	GUJARAT	1. Ahmedabad- South (Principal Commissioner) 2. Ahmedabad-North 3. Gandhinagar 4. Rajkot 5. Bhavnagar 6. Kutch (Gandhidham) Sub Comm: Jamnagar under Rajkot Commte	73	366	1. Ahmedabad 2. Rajkot	1. Ahmedabad 2. Rajkot
16	VADODARA		1. Vadodara-I (Principal Commissioner) 2. Vadodara-II 3. Surat Sub Comm 1: Anand under Vadodara II Commte Sub Comm 2: Bharuch under Surat Commte			1. Vadodara 2. Surat	1. Vadodara 2. Surat
		DADRA & NAGAR HAVELI	1. Daman	10	50	with Surat	with Surat
		DAMAN & DIU	Sub Comm: Silvassa under Daman Commte				

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17	NAGPUR	MAHARASHTRA	1. Nagpur I (Principal Commissioner) 2. Nagpur II 3. Nasik 4. Aurangabad	125	650	1. Nagpur 2. Nasik	1. Nagpur 2. Nasik
18	MUMBAI (Principal CC)		1. Mumbai-East (Principal Commissioner) 2. Mumbai-South (Principal Commissioner) 3. Mumbai-Central 4. Mumbai-West 5. Bhiwandi 6. Thane 7. Thane Rural 8. Raigarh 9. Belapur 10. Palgarh 11. Navi Mumbai			1,2 &3. Mumbai ( 3 nos.) 4. Thane 5. Raigarh	1,2 &3. Mumbai ( 3 nos.) 4. Thane 5. Raigarh
19	PUNE		1. Pune-I (Principal Commissioner) 2. Pune II 3. Kolhapur Sub Commte: Solapur under Pune II Commte			Pune (2 nos.)	Pune (2 nos.)
		GOA	1. Goa	5	25	with Pune	Goa

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20	BHOPAL	MADHYA PRADESH	1. Bhopal (Principal Commissioner) 2. Indore 3. Jabalpur 4. Ujjain	35	180	1.Indore 2. Bhopal	1.Indore 2. Bhopal
		CHATTISGARH	1. Raipur (Principal Commissioner)	8	40	Raipur	Raipur
21	SHILLONG	ASSAM	1. Guwahati 2. Dibrugarh 3. Shillong (Principal Commissioner) Sub Comm: Imphal under Shillong Commte Sub Comm: Agartala under Shillong Commte	8	48	Guwahati	Guwahati
		ARUNACHAL PRADESH		1	5		
		MANIPUR		1	5		
		MEGHALAYA		3	15	Shillong	Shillong
		MIZORAM		1	5		
		NAGALAND		1	5		
		TRIPURA		1	5		

\* Zonal Headquarters at Vishakhapatnam and Commissionerate at Guntur shall shift to Amaravathi.

\*\* Zonal Headquarters at Kochi shall shift to Thiruvananthapuram.