



GUIDANCE MANUAL

FOR

GST SEVA KENDRA

AN INITIATIVE FOR SERVING TAXPAYERS WITH A SMILE

CGST AHMEDABAD SOUTH COMMISSIONERATE



GUIDANCE MANUAL

FOR

GST SEVA KENDRA

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**Suggestions for improvement of this Guidance Manual or forrectification
of in advent errors herein if any are welcome**



GUIDANCE MANUAL

for

GST SEVA KENDRA

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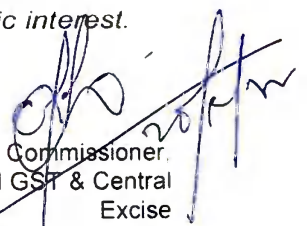


Preface

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

It is important that on the GST journey the tax administration proactively assures taxpayers especially small and medium taxpayers that trade facilitation is a cornerstone of the new tax regime. Thus, the Central Board of Indirect Taxes (CBIC) has established GST Seva Kendras to assist taxpayers in adapting to the new levy. This Guidance Manual is an attempt to standardize high quality taxpayer services at the GST Seva Kendras in Ahmedabad South Commissionerate. 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 Marut Tripathi Joint Commssioener, J. D. Mehara Assistant Commissioner, P.J.Bhatt, Superintendent and Sarjeet Kumar 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 endeavors in public interest.


Commissioner,
Central GST & Central
Excise
GST Ahmedabad South Commissionerate



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Role of GST Seva Kendra

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.

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

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.

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.

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



2. GST Seva Kendras and GST Seva Officers

Commissionerate of Ahmedabad South Commissionerate shall have one GST Seva Kendra at its HQ.

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

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

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

A Deputy/Assistant Commissioner in the Ahmedabad South Commissionerate Office shall be designated as a Zonal GST Seva Officer.

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

Commissionerate GST Seva Kendra:

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

- (i) Providing required information brochures, documents, Trade Notices, forms etc.;
- (ii) Assisting the taxpayers in their understanding of the legal provisions, procedures and documents;
- (iii) Helping in expeditious disposal of their applications, references etc. pending with any Departmental authority in the Zone or in any other Zone;
- (iv) Facilitating the taxpayers in getting requisite support from GSTN / DG Systems, CBIC; and
- (v) Enhancing taxpayer satisfaction under GST, an area of critical importance to Government, by careful analyses of the prescribed "Taxpayer Satisfaction Forms" for identifying areas of improvement.

An illustrative list of the scope of taxpayer services that shall be provided Seva at a Commissionerate GST 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 secondhand 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.



1 NATION TAX MARKET

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



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- (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 organizing workshops / seminars / outreach programmes in coordination with State GST authorities.



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- (xxv) 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.

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 3.1 and 3.2 above for a Commissionerate GST Seva Kendra. In addition, the Divisional GST Seva Officer shall:

- (i) Immediately refer any unresolved issues to the Commissionerate GST Seva Kendra and be responsible for ensuring the timely disposal of such references by suitable liaison with the officers concerned; and
- (ii) Assist the taxpayers in expediting finalization of matters pending decision in any section/branch of the Commissionerate HQs.



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

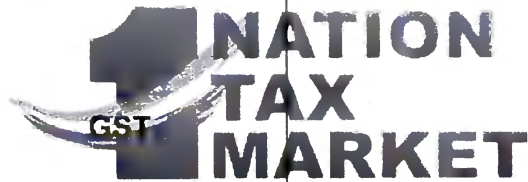
Zonal GST Seva Officer: The designated Zonal GST Seva Officer shall guide the taxpayers to the jurisdictional Commissionerate/ Divisional / Range GST Seva Kendra for assistance. The Zonal GST Seva Officer shall also be responsible for:

- (i) Coordinating and resolving references received from Commissionerate / Divisional / Range GST Seva Kendras within the State or from any other GST Seva Kendra Commissionerate from outside the State;
- (ii) Coordinating GST awareness programmes involving more than one Commissionerate;



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- (iii) Analyzing in coordination with Commissionerate / Divisional / Range GST Seva Kendras the nature of assisting normally sought by taxpayers with a view to suggest to the Commissioner systemic solutions which may be of local application and
- (iv) Analyzing feedback received from jurisdictional Commissioners regarding taxpayer satisfaction to identify and suggest the areas of improvement to the Commissioner.



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4 Important steps to be followed

- **Registration Rules**

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

- **Payment- Rules and Formats**

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

- **Refunds- Rules and Formats**

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

- **COMPOSITION RULES**

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

- **Determination of Value of Supply**

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

- **TRANSITIONAL PROVISIONS**

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

- **RETURNS**

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

- **Overview**

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



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

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

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

- **GST Rates/Ready Reckoner**

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

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

- **GST Rates FAQs**

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

- **GST Update**

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

- **Helpdesk**

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

- **FAQs e-way bill**

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



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- 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	

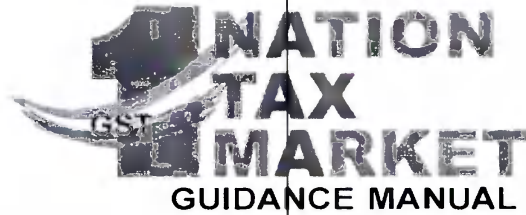
ISD and Recipient in Same State	ISD and Recipient in Different States
CGST & IGST as CGST	CGST as IGST
SGST & IGST as SGST	IGST as IGST
UTGST & IGST as UTGST	SGST & UTGST as IGST

- Input Tax Credit

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

- TAX INVOICE, CREDIT AND DEBIT NOTES

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



5. Jurisdiction of CGST of Commissionerates of Ahmedabad south

https://cenexahmedabad.nic.in/ahmedabad_1/jurisdictionsouth.pdf

Jurisdiction of Ahmedabad South Commissionerate

Address : GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015

Jurisdiction covers the area of Ahmedabad City Taluka and the Daskroi Taluka in the district of Ahmedabad excluding –

- (1) the area of the North of the Road starting from Riverfront near Times of India office till SG Highway via Swastik char rasta, Vijay char rasta, Memnagar cross road and Drive-in Road.
- (2) Area of the West SG Highway starting from Thaltej cross roads towards Sanand crossroads till the limit of city Taluka.
- (3) The portions and villages city Taluka and Daskroi Taluka included in the jurisdiction of Ahmedabad North Commissionerate.



Jurisdiction of Divisions of Ahmedabad South Commissionerate

Division Name	Division – I (Rakhial)
E-mail :	div1.cgstahdsouth@gov.in
Phone No	079-26300540
Address	4 th Floor, GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015

Jurisdiction :

On the Northern side it extends upto Releif road (Tilak road) from Nehru bridge to Kalupur railway station and then Sarangpur bridge to area around St. Joseph Hospital, from there to Hirabhai market to Diwan Ballubhai road to Kankaria police chowki to Kankaria lake and Balvatika from there it extends to Maninagar railway station, Maninagar village, Ghodasar village, Cadilla group, St. Joseph Hospital to Rajpur Hirapur, Gomtipur village and Sukhramnagar and then Mehta petrol pump to Sarangpur bridge it extends upto Rakhial road from Patel Mill & from Patel Mill which is excluding there is an imaginary boundary runs to road between Rakhial Society and Rakhial village from the backside of Monogram Mill upto Narol-Naroda highway the area from Gomtipur police station / St. Joseph Hospital through Patel Mills Ramkrushna Mills and area of Hirpur village, Sukhramnagar upto Arbuda Mills excluding from northern side. On the northern side from Narol-Naroda highway upto the end including Vastral, Bakrol, Bhujang, Ajaji-ni-muvadi, Mohadpura, Dhamtaran, Goherji-ni- muvadi, Govindada of Daskroi Taluka and also including the area to the south of Ahmedabad-Zalod highway. On the western side its jurisdiction extends from Nehru Bridge to Jamalpur char rasta along the eastern side of river Sabarmati including Ratanpole, Pankore naka, Jamalpur Astodia area upto and from Khokhara bridge runs through railway track upto Cadila under bridge, Jashodanagar chokdi(cross road) including Balvatika along the Kankaria circular road upto Swaminarayan college road and Swaminarayan college side upto Shahpur Tolnaka. On the eastern side it extends upto railway track from Kalipur railway station to railway track at St. Joseph Hospital from Narol-Naroda highway to Vastral Gatred, Undrel, Ramodra, Bakrol, Bakrol Bhuj Bharda, Vadod, Ajaji-ni-muvadi, Kunjal khada-ni-muvadi, Bingda-ni-muvadi, Mehmedpura and chavda-ni-muvadi in Daskroi Taluka. On the southern side it extends from upper side of railway track includes Bhalakia Mills compound, Khokhara through Anupam cinema, Ahmedabad New Cotton Mills, Rohit Mill upto Swastik char rasta and from Hatkeshwar road through Hatkeshwar circle char rasta and from Hatkwshwar road through Hatkeshwar to Jasodanagar chokdi.



Division Name	Division – II (Vatva-I)
E-mail :	div2.cgstahdsouth@gov.in
Phone No	079-26300540
Address	3 rd Floor, GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015

Jurisdiction :
 This division jurisdiction will start from north side of road commencing from Vatva railway crossing to Ramol crossing to Ramol char rasta which includes the industrial area of GIDC Phase-I, II, III and IV and also includes Mahalaxmi Industrial area and the industrial area situated at west side of Vatva railway station.

Division Name	Division – III (Vatva-II)
E-mail :	div3.cgstahdsouth@gov.in
Phone No	
Address	2 nd Floor, GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015

Jurisdiction :
 This division will have jurisdiction from south side of road commencing from Vatva railway crossing to Ramol char rasta road which includes the industrial area of GIDC Phase- II, III and IV and the jurisdiction of this division will also include the villages of Daskroi taluka, Vinzol, Hathijan, Devdi, Nandej, Badodara, Geratpur and Barejadi.

Division Name	Division – IV (Narol)
E-mail :	div4.cgstahdsouth@gov.in
Phone No	079-26300959
Address	5 th Floor, GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015

Jurisdiction :
 This division will have jurisdiction over the southern side of Dhor Bazaar to Swaminarayan college to Bhulabhai Char rasta to Behrampura police station to Jamalpur char rasta upto Sabarmati river. On the eastern side of jurisdiction will extend upto Sabarmati river from Calico cross road to Pirana village. On western side jurisdiction will extend from old Dhor Bazar to Isanpur cross road to Bareja including village of Narol, Gamdi, Istolabad, Chosar, Jetalpur, Bareja. Northern side from Bareja to Pirana village upto Sabarmati river. In addition, it will also cover the villages of Daskroi taluka viz. Irjelabad, Laxmipur, Lambha, Aslali, Muktipur, Mahijada, Navapura, Timbi, Vasai, Morali, Giramtha, Paldi-kankrej, Ode and Kamod.



Division Name	Division – V (Odhav)
E-mail :	div5.cgstahdsouth@gov.in
Phone No	079-26300041
Address	1 st Floor, GST Bhavan, Near Govt. Polytechnic, Ambawadi, Ahmedabad – 380015
<u>Jurisdiction :</u> The jurisdiction of the division includes Odhav village of Ahmedabad Taluka and Kathwada, Bharkunda, Pasunj, Andevel, Bhatara, Kuba, Kunjadpura, Kujad, Kanbja, Singarwa, Bhuvaldi and Zanu of Daskroi taluka but excluding the area to the south of Ahmedabad-Zalod highway.	

Division Name	Division – VI (Vastrapur)
E-mail :	div06-cgstahdsouth@gov.in
Phone No	079-26775400
Address	1 st Floor, APM Mall, Near Seema Hall, Anandnagar road, Satellite, Ahmedabad
<u>Jurisdiction :</u> Its jurisdiction contains the area to the western side of Sabarmati river. Its outer boundary starts from Nehru bridge to Time of India cross roads on Ashram road and then towards Navrangpura road by railway crossing and heading towards Thaltej through Commerce Six roads, Vijay Char rasta, Helmet Cross roads, Drive-in Cinema, SAL Hospital cross road till SG Highway. From S G Highway it is extended upto junction near Pakwaan Restaurant from there on to Judges Bungalow road and then straight till it reaches Himmatlal park and then towards Bima Nagar road and then towards junction near Sahajanand College and from theretowards Nehru Nagar Circle from there it extends towards Ambawadi circle, from there towards Parimal Garden via Kalyan Jewellers onto Gujarat college road and then straight till it reaches Riverfront.	



Division Name	Division – VII (Satellite)
E-mail :	div7-cgstahdsouth@gov.in
Phone No	079-26775430
Address	3 rd Floor, APM Mall, Near Seema Hall, Anandnagar road, Satellite,Ahmedabad

Jurisdiction :
 Its jurisdiction contains the area to the western side of Sabarmati River. Its outer boundary starts from Dr.Ambedkar bridge from there straight towards Mahatma Jyotiba Phule cross road via Anjali cross road. From there straight towards SG Highway near Prahalad nagar garden via Shyamal Cross roads. From junction at SG Highway towards junction near Pakwaan Restaurant. From there on to Judges Bungalow road and then straight till it reaches Himmatlal Park and then towards Bima Nagar road and then towards junction near Sahajanand college and from there towards Nehru Nagar circle from there it extends towards Ambawadi circle, from there towards Parimal Garden via Kalyan Jewellers onto Gujarat College road and then straight till it reaches Riverfront.

Division Name	Division – VIII (Vejalpur)
E-mail :	div8-cgstahmdsouth@gov.in
Phone No	079-26775419
Address	1 st Floor, APM Mall, Near Seema Hall, Anandnagar road, Satellite, Ahmedabad

Jurisdiction :
 Its outer boundary starts from junction at SG Highway near Prahlad Nagar Garden and from there towards Sanand Cross roads and then it extend upto junction near Essar Petrol pump and from there onto 100 ft road till it reaches railway crossing and then towards Vastrapur railway station.



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7. Staffing & Working Hours of GST Seva Kendras

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

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

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.

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.

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.

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.

GST Seva Kendras shall function from 10:00 AM to 5:00 PM on all Working days.



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8 Standard Amenities at GST Seva Kendra

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 As an 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 GSTSeva Kendra.

- (i) Airconditioned environment.
- (ii) Comfortable sofas and chairs.
- (iii) All in Ones(AIO)with printers and scanners – 3 AIOs in Divisional GST Seva Kendra & 1 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.
- (vi) FAQs / brochures on GSTin vernacular.



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

Date: _____

Time of Arrival: _____

Taxpayer ARN / GST No: _____

Name of visiting taxpayer: _____

Reason for visiting _____



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9. Enhancing Taxpayer Satisfaction

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.

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.

The Taxpayer Satisfaction Forms shall be reviewed by the Deputy / Assistant Commissioner concerned on weekly basis and remedial measures, if any, taken to ensure continued quality service to the taxpayers.

The Taxpayer Satisfaction Forms would be useful in identifying GST Seva Officers who are doing appreciable work for suitable recognition.

Utilizing taxpayers“ feedback, Deputy / Assistant Commissioner concerned should develop a range of service options for the taxpayers.

The feedback received can also be used to help determine the service enhancements needed to improve taxpayer satisfaction.

OFFICE OF THE PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX,
AHMEDABAD- SOUTH,

प्रधान आयुक्त गुड्स एवं सेवा कर कार्यालय अहमदाबाद साऊथ
7th FLOOR, GOODS AND SERVICE TAX BHAVAN,
NEAR POLYTECHNIC, AMBAWADI, AHMEDABAD-380 015
गुड्स एवं सेवा कर भवन पोलिटेकनिक के पास आम्बावादी अहमदाबाद ३८००१५-

करदाता संतुष्टि / प्रतिक्रिया फॉर्म
TAXPAYER SATISFACTION / FEEDBACK FORM

Purpose of Visit / आने का उद्देश्य

Information / Assistance जानकारी सहायता /

i. Registration

जानकारी बारेमे के पजिकर्ण सहायता /

ii. Information on jurisdiction and jurisdictional officer

अधिकार क्षेत्र एवं अधिकारी की जानकारी

iii. Return विवरण

iv. Exports / RFD 11 / LOU / Refund etc

निकास ११ डी फ आर // डायित्य / धन वापसी लेने के बारेमे

v. Rules and Regulation, Notification

नियम विनियमन // अधिसूचना के बारेमे

vi. Any other (specify) अन्य (उल्लेखित)

Please provide your valuable feedback about the quality of service received

प्राप्त सेवा की गुणवत्ता के बारेमे अपनी प्रतिक्रिया प्रदान करें :-

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

Any suggestions you would like to give for improvement of services

सुधार हेतु अन्य कोई सुझाव :-

Signature with Date:- _____

Name, Designation _____

Mobile no :- _____

Name of the organization:- _____



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

MONTHLY REPORT ON TAXPAYER SATISFACTION

<i>Monthly report CGST TAXPAYER SERVICE, Ahmedabad-South for the Month of</i>					
Month	Opening Balance	Number of queries received	Number of queries replied	Closing Balance	Remarks, if any
					*

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

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

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



GUIDANCE MANUAL

10 Important Telephone Numbers

Sr.No	Name	Office Address	Telephone No
1.	Chairman, CBIC	North Block, New Delhi - 110001	011-23092849(O) 011-23092890(F)
2	Member (GST & IT)CBIC	North Block, New Delhi -110001	011-23092568(O) 011-23092308(F)
3	Directorate General of Systems & Data Management	Samarat Hotel, Chanakyapuri, New Delhi - 110021	011-26877960(O) 011-26877958(F)
4	Chairman, GSTN	East Wing, 4 th Floor, Aerocity, New Delhi - 110037	011-49111200
5	Principal Commissioner, CGST Ahmedabad South Commissionerate Ahmddabad	7 st Floor, GST Bhavan, Near Polytechnic, Ambayadi, Ahmedabad 390 015	079- 26306152(O)

- CBEC Mitra Toll Free Helpline : 1800-1200-232
- GSTN Helpline : 0124-4688999
- GST Seva Kendra (Tax Payers Facilitation Centre) – 079 26301076
- Central Processing Cell (Registration) 079-26303418
- Deputy / Assistant Commissioner (CPC-Registration) 079-26307587
- Deputy Commissioner (Preventive, Technical) 079-26302332