

GUIDANCE MANUAL

For

GST SEVA KENDRA

A CBIC Initiative For Serving Taxpayers With A Smile



**Central GST & Central Excise, Commissionerate
Indore**

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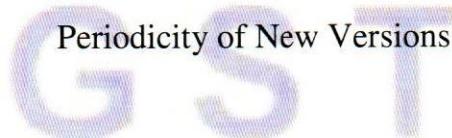
GST SEVA KENDRA

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Suggestions for improvement of this Guidance Manual or for rectification of inadvertent errors herein, if any, are welcome. These may be sent to: cgst-indoreskendra@gov.in

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Preface

On the midnight of 30thJune/ 1stJuly 2017, the single biggest tax reform in the history of Independent India i.e. Goods and Service Tax (GST) was launched by the Hon'ble President Shri Pranab Mukherjee and Hon'ble Prime Minister Shri Narendra Modi in a special joint session of Parliament. It can be termed as 'Economic Integration' of India as it removed all economic barriers between the states of India, thereby creating a common market across the country. This reminds me of the 'Geographical integration' of the nation done by our great leader, 'Iron Man' Sardar Vallabh Bhai Patel.

Hon'ble Prime Minister Shri Narendra Modi, in his historical speech at the launch of GST has termed it as 'Good and Simple Tax'. The officers of CBIC have the most crucial role to play in making this a reality. Establishment of GST Seva Kendras is a step forward in this direction. These Seva Kendras will assist/ guide the Taxpayers in understanding, adapting to the GST and make the system more transparent.

*This guidance manual provides handy information about the GST Commissionerate, its officers and Seva Kendras. This manual is the result of efforts done by **Shri Dr. Dinesh Kumar Bisen, Additional Commissioner and his team of officers**. I would like to place my appreciation for the work done by these officers and hope that this will inspire other officers also to take initiatives in the direction of making GST a 'Good and Simple Tax' for each taxpayer.*

Partha Roychowdhary
Principal Commissioner
Central GST & Central Excise Indore Commissionerate

1. Role of GST Seva Kendras

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 Kendra 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 Kendra 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 Kendra are aimed at enhancing legal compliance through trust based interactions between the tax administrators and taxpayers.

GST Seva Kendra are manned by dedicated GST Seva Officers who work under close supervision of Superior officers. 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 Kendra by phone or email.

GST Seva Kendra aim at providing a '**one stop**' point for solution of any problem or question relating to GST.

2. Taxpayer Services at GST Seva Kendra

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

- a. Providing required information brochures, documents, Trade Notices, forms etc.;
- b. Assisting the taxpayers in their understanding of the legal provisions, procedures and documents;
- c. Helping in expeditious disposal of their applications, references etc. pending with any Departmental authority in the Commissionerate;
- d. Facilitating the taxpayers in getting requisite support from GSTN / DG Systems, CBIC; and
- e. 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 at a Commissionerate GST Seva Kendra is as follows:

- (i) **Liability of GST on supply:** As GST is levied on supply of goods or services or both, which is made for a consideration and in furtherance of business; Taxability of such supplies, exemptions, if any.
- (ii) **Jurisdiction:** “Know Your GST Jurisdiction” and the location and contact details of the GST officers concerned for various items of work. Similar information shall be made available in respect of the State GST nodal officers.
- (iii) **Registration:** Migration of existing taxpayers, procedure & forms for registration, supporting documents for registration, amendment of registrations, resolving technical issues, if any, in obtaining registration,

cancellation of registration, penalty and implications of not obtaining registration.

- (iv) CGST, IGST and SGST:** Meaning, scope, applicability and statutory provisions regarding; taxable territory; distinction between CGST, SGST, IGST, UTGST; treatment of inter-State Supply and intra-State Supply; reverse charge mechanism and liability on recipient of goods/ services; tax administrators for collection of GST.
- (v) 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.
- (vi) Tax exemption:** Various types of exemption from payment of GST; eligibility conditions thereof.
- (vii) Composition scheme:** Scope and eligibility; records and returns; inadmissibility of put tax credit.
- (viii) Rules governing CGST/ IGST:** Scope and applicability of various Rules.
- (ix) Meaning and scope of supply:** Understanding taxable supply, time and place of supply, consideration for supply, supply to and by Government authorities, self-supplies, returns of goods supplied, etc.
- (x) Value of supplies :** How to determine value of supply, components to be include/ exclude in value, treatment of discounts, free gifts, captive consumption, re-imbursement of expenditure, related party transactions, value of goods supplied to the company located in another state, sale and purchase of second hand goods etc.
- (xi) Invoices:** Requirement of invoices under GST law, format of invoice and details to be furnished.
- (xii) 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.

- (xiii) **Input Tax credit:** Concept 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 invoices, 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.
- (xiv) **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.
- (xv) **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.
- (xvi) **Import/ Export/ EOU/ SEZs:** Import and export, payment of GST on import/ export of goods and services, documentation for import/ export, supplies to and by EOU/ SEZ Units/ SEZ Developers, refund of GST on goods or services exported etc., effect of GST on import & export, procedures to be adopted for export & import in GST regime.
- (xvii) **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.,
- (xviii) **Demands and Recovery:** When and how tax demands can be raised; who will adjudicate; recovery procedure; etc.
- (xix) **Appeal and Revisions:** When one can file appeal and how to appeal, pre-deposits; time period for filing appeal; levels of appeal; etc.
- (xx) **Anti-Evasion checks:** Legal provisions and responsibility for conducting checks; rights and responsibilities of taxpayers during checks, consequence of checks conducted; etc.

- (xxi) **Interface with GSTN:** Facilitate the taxpayers in filing documents and returns online including for migration to GST, registration, etc.
- (xxii) **IT related assistance:** Assist the taxpayers in resolving technical problems, if any, in interface with GSTN / DG, Systems, CBIC by coordinating with the authorities concerned (including routine matters referred to Help Desk of GSTN / DG, Systems, CBIC but unresolved).
- (xxiii) **Forms, Notifications, Orders etc.:** Whereas the implementation of GST is predominantly IT driven, the GST Seva Officers shall make available free of cost copies of relevant forms, notifications, orders etc. to taxpayers to facilitate their understanding of the law and enhance compliance.
- (xxiv) **Coordinating services:** Help taxpayers in early finalization of matters that may be pending with any section/ branch of the Commissionerate HQ; coordinate 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 workshop/ 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) **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 Commissionerate.
- (xxvii) **Transitional Rules:** Assist current registered persons in Central Excise and Service Tax in migrating them to GST regime and help them understand the rules of transition from current regime to GST.
- (xxviii) **Anti-profiteering provisions:** With GST, the benefit of reduction in tax burden on the supply chain is expected to be passed on to the final consumers. Anti profiteering provisions establish an authority to ensure this compliance. GST Seva officers are expected to educate the taxpayers about these provisions.

(xxix) MRP Rules: MRP prices are affected by the changes in indirect taxation and the Government has come up with a set of new MRP rules. GST Seva officers will assist the taxpayers in understanding these rules.

Divisional GST Seva Kendras: GST Seva Officers posted in a Divisional 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 2.1 and 2.2 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 HQ.

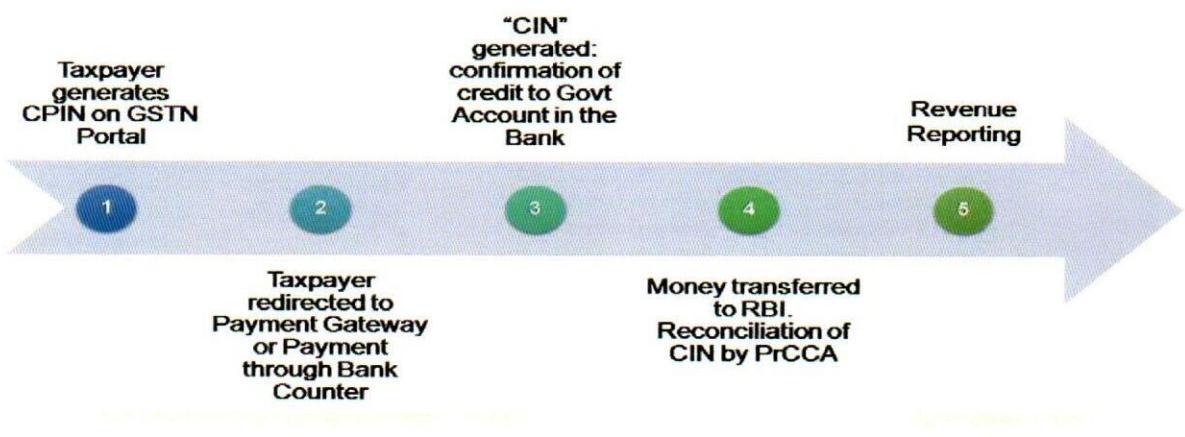
Range GST Seva Officers: The Range Superintendent who is designated as a Range GST Seva Officer shall have the responsibility of assisting taxpayers in regard to GST related issues, as per the indicative list of topics mentioned at Points No. (i) And (ii) above for a Commissionerate GST Seva Kendra. 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.

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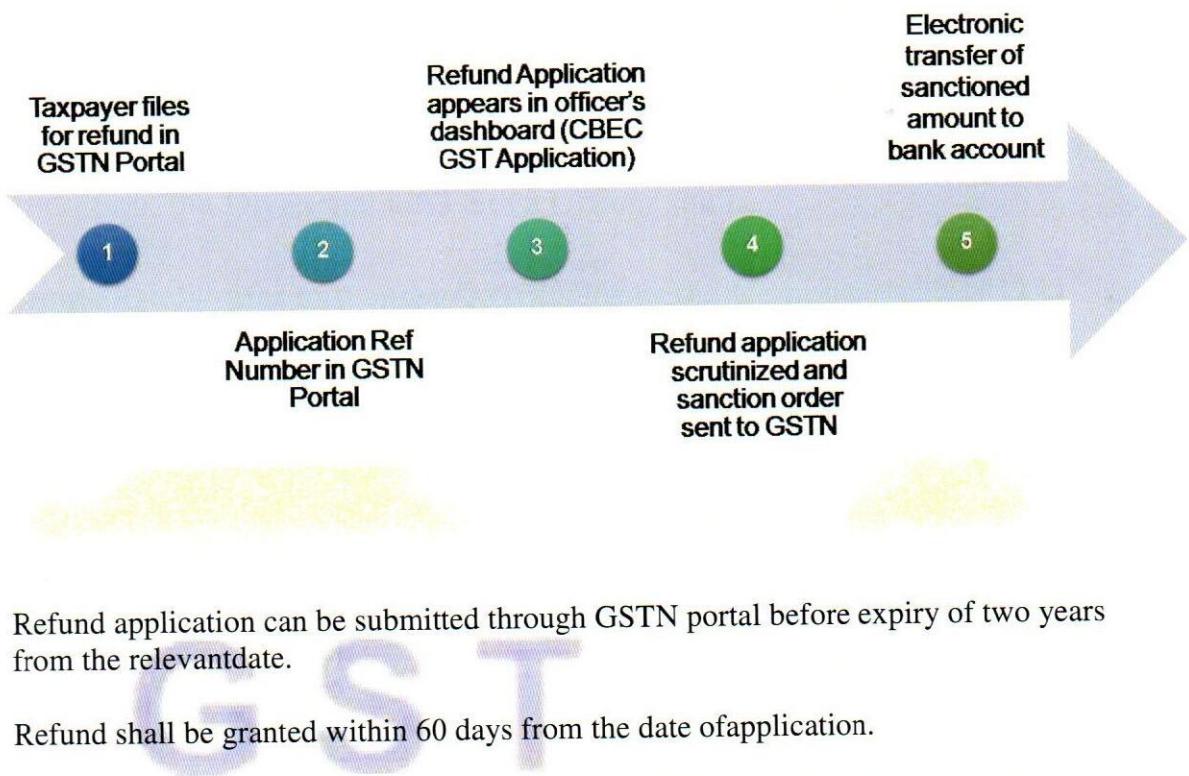
3. Important Process Flows

Payment



- Payment can be done online through internet banking (NEFT/RTGS) or debit card/credit card.

Refund

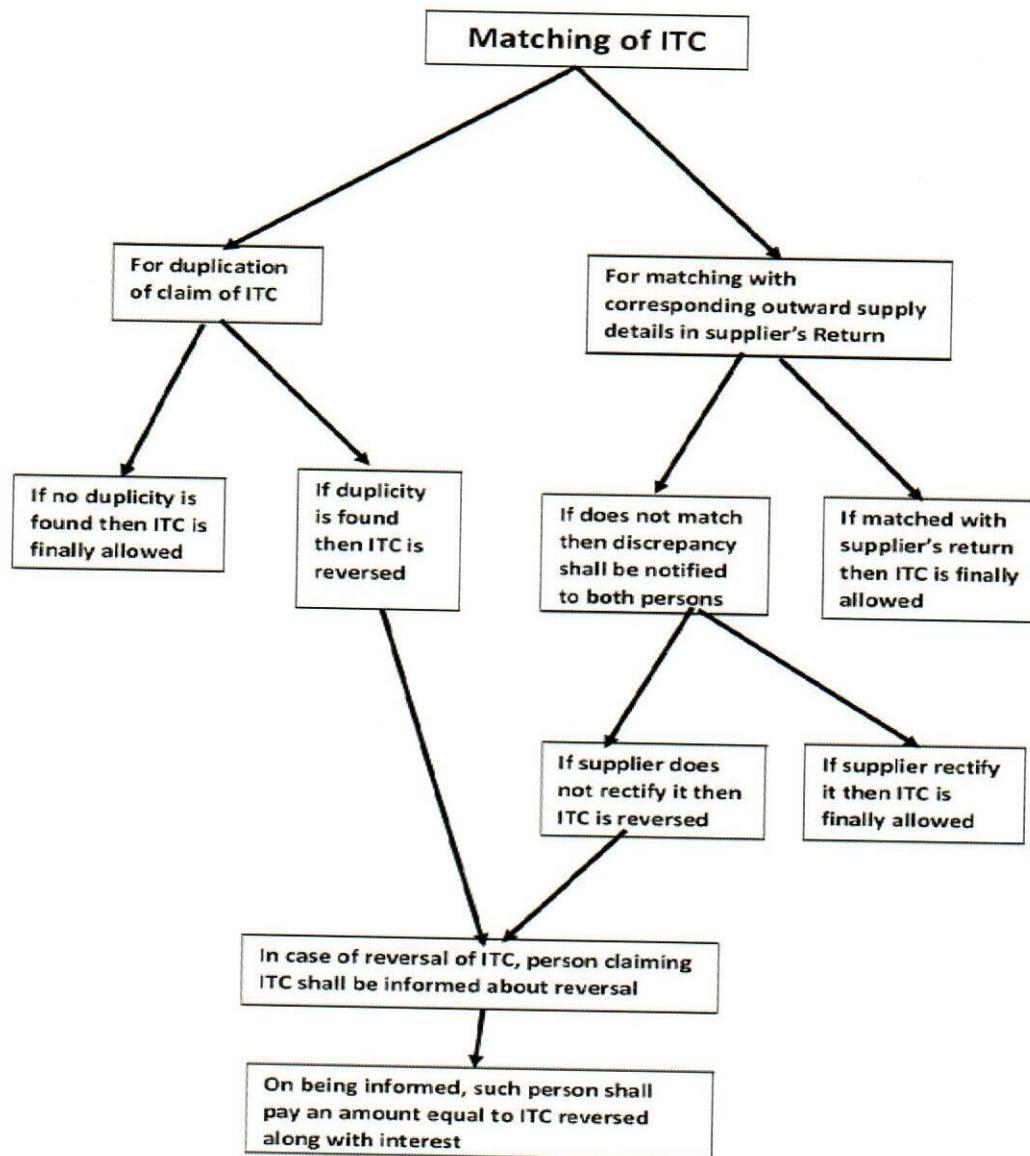


Important Links

<https://cbic-gst.gov.in/hindi/pdf/e-version-gst-fliers/eflier-refunds14062017.pdf>

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

Input Tax Credit



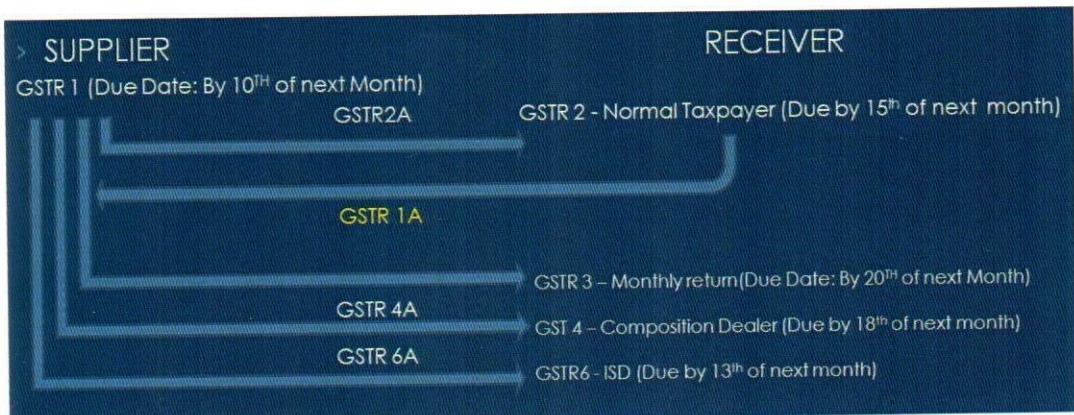
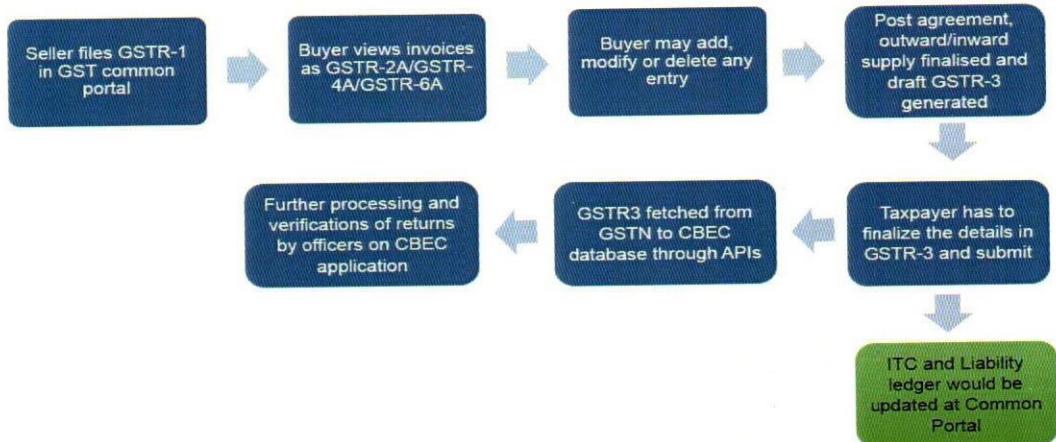
Important Links

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

<https://www.cbic.gov.in/htdocs-cbec/gst/chapterwise-51gst-flyers>

Sr. No	Forms	Particulars
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Returns



Important Links

<https://www.cbic.gov.in/htdocs-cbec/gst/chapterwise-51gst-flyers>

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

Forms

Under the new taxation regime Taxpayers have to file various monthly and Quarterly Returns and Forms under the Central Goods and Service Tax Act, 2017 to comply with the provisions of the Act. Let us summarize all the returns in the one table.

1	GSTR-1	Filed by all registered taxpayers for Outward Supplies
2	GSTR-1A	Details of auto drafted supplies
3	GSTR-2	Details of inward supplies of goods or services
4	GSTR-2A	Details of auto drafted supplies
5	GSTR-3B	Monthly return
6	GSTR-3A	Notice to return defaulter u/s 46 for not filing return
7	GSTR-3B	Summarized details of all outward supplies made, input tax credit claimed, tax liability taxes paid.
8	GSTR-4	Filed by taxpayers who have opted for the Composition Scheme
9	GSTR-4A	Auto-drafted details for registered person opting for composition
10	GSTR-5	Filed by non-resident foreign taxpayers
11	GSTR-5A	Details of supplies of online information and database access or retrieval services by a outside India made to non-taxable persons in India
12	GSTR-6	Filed by an Input Service Distributor (ISD)
13	GSTR-6A	Details of supplies auto-drafted form
14	GSTR-7	Filed by persons required to deduct TDS (Tax deducted at source) under GST
15	GSTR-7A	Tax Deduction at Source Certificate
16	GSTR-8	Filed by e-commerce operators registered under the GST who are required to collect tax
17	GSTR-9	Annual return to be filed by taxpayers registered under GST
18	GSTR-9A	Annual return to be filed by taxpayers who have registered under the Composition Scheme year
19	GSTR-9B	Filed by Electronic Commerce Operator
20	GSTR-9C	Reconciliation statement to be filed by all taxpayers registered under GST whose turnover prescribed limit in a financial year
21	GSTR-10	Filed by a taxable person whose registration has been cancelled or surrendered
22	GSTR-11	Filed by persons who have been issued a Unique Identity Number(UIN)

23	GST CMP-01	Filed by a migrated taxpayer who wants to opt for Composition Scheme
24	GST CMP-02	Filed by the dealers in order to make the Government aware of his/her opting the Comp
25	GST CMP-03	Filed by the migrated taxpayers have to file GST CMP-03 form to intimate the government amount of stock (including the inward supply of goods from unregistered persons) held date of opting into the scheme
26	GST CMP-04	Filed by the taxpayer to opt out of Composition Scheme or is ineligible to be covered in
27	GST CMP-05	Format in which a Show Cause Notice is to be issued by a GST officer to a Composition scheme holder
28	GST CMP-06	Filed as a reply to the notice received in CMP-05 to the GST officer on the GST Portal
29	GST CMP-07	Order for acceptance / rejection of reply to show cause notice to the composition dealer
30	GST CMP-08	Filed by every taxpayer who has opted-in for the Composition Scheme Under GST
31	GST REG-01	Application for Registration
32	GST REG-02	Acknowledgment of Registration
33	GST REG-03	Notice for Seeking Additional Information, Clarification ,Documents relating to Application Registration, Amendment, Cancellation
34	GST REG-04	Submission of reply against a notice issued in Form GST REG-03
35	GST REG-05	Order of Rejection of Application for Registration, Amendment or cancellation
36	GST REG-06	GST registration certificate that is issued to every successful registered person/business
37	GST REG-07	Application for Registration as Tax Deductor or Tax Collector at Source
38	GST REG-08	Order of Cancellation of Application for Registration as Tax detector or Tax Collector Section
39	GST REG-09	Application for Registration of Non Resident Taxable Person.

40	GST REG-10	Application for registration of person supplying online information and data base access services from a place outside India to a person in India, other than a registered person.
41	GST REG-11	Application for extension of registration period by casual / non-resident taxable person
42	GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
43	GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
44	GST REG-14	Application for Amendment in Registration Particulars (For all types of registered person)
45	GST REG-15	Order of Amendment
46	GST REG-16	Application for Cancellation of Registration
47	GST REG-17	Show Cause Notice for cancellation of Registration
48	GST REG-18	Reply to the Show Cause Notice issued for cancellation for registration
49	GST REG-19	If the registration is liable to be cancelled, the proper officer will issue an order in FOR
50	GST REG-20	Order for dropping the proceedings for cancellation of registration
51	GST REG-21	Application for Revocation of Cancellation of Registration
52	GST REG-22	Order for revocation of cancellation of registration
53	GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
54	GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
55	GST REG-25	Certificate of Provisional Registration
56	GST REG-26	Application for Enrolment of Existing Taxpayer
57	GST REG-27	Show Cause Notice for cancellation of provisional registration
58	GST REG-28	Order for cancellation of provisional registration

59	GST REG-29	Application for cancelation of registration of migrated taxpayers
60	GST REG-30	Form for Field Visit Report
61	GST ITC-01	Declaration for claim of input tax credit under sub-section (1) of section 18
62	GST ITC-02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease o business under sub-section (3) of section 18
63	GST ITC-02A	Declaration for transfer of ITC pursuant to registration under sub-section (2) of section
64	GST ITC-03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, input semi-finished and finished goods held in stock and capital goods under subsection (4) o
65	GST ITC-04	Details of goods/capital goods sent to job worker and received back
66	GST ENR-01	Application for Enrolment under section 35(2)
67	GST ENR-02	Application for obtaining unique common enrolment number
68	GST PCT-01	Application for Enrolment as Goods and Services Tax Practitioner
69	GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner
70	GST PCT-03	Show Cause Notice for disqualification
71	GST PCT-04	Order of rejection of enrolment as GST Practitioner
72	GST PCT-05	Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner
73	GST PCT-06	Application for cancellation of enrolment as goods and services tax practitioner
74	GST PCT-07	Order of cancellation of enrolment as goods and services tax practitioner
75	GST PMT-01	Electronic Liability Register of Registered Person
76	GST PMT-02	Electronic Credit Ledger of Registered Person
77	GST PMT-03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
78	GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger

79	GST PMT-05	Electronic Cash Ledger
80	GST PMT-06	Challan for deposit of goods and services tax
81	GST PMT-07	Application for intimating discrepancy relating to payment
82	GST PMT-09	Transfer of amount from one account head to another in electronic cash ledger
83	GST RFD-01	Application for Refund
84	GST RFD-01A	Applicable for casual taxable person or non-resident taxable person, tax deductor, tax registered taxable person
85	GST RFD-01B	Refund Order details
86	GST RFD-02	Acknowledgment
87	GST RFD-03	Deficiency Memo
88	GST RFD-04	Provisional Refund Order
89	GST RFD-05	Payment Order
90	GST RFD-06	Refund Sanction/Rejection Order
91	GST RFD-07	Order for Complete adjustment of sanctioned Refund
92	GST RFD-08	Notice for rejection of application for refund
93	GST RFD-09	Reply to show cause notice D
94	GST RFD-10	Application for Refund by any specialized agency of UN or any Multilateral Financial Organization, Consulate or Embassy of foreign countries, etc.
95	GST RFD-10B	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)
96	GST RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services
97	GST ASMT-01	Application for Provisional Assessment under section60
98	GST ASMT-02	Notice for Seeking Additional Information / Clarification / Documents for provisional
99	GST ASMT-03	Reply to the notice seeking additional information
100	GST ASMT-04	Order of Provisional Assessment
101	GST ASMT-05	Furnishing of Security
102	GST ASMT-06	Notice for seeking additional information / clarification / documents for final assessment
103	GST ASMT-07	Final Assessment Order
104	GST ASMT-08	Application for Withdrawal of Security

105	GST ASMT-09	Order for release of security or rejecting the application
106	GST ASMT-10	Notice for intimating discrepancies in the return after scrutiny
107	GST ASMT-11	Reply to the notice issued under section 61 intimating discrepancies in the return
108	GST ASMT-12	Order of acceptance of reply against the notice issued under section 61
109	GST ASMT-13	Assessment order under Section 62
110	GST ASMT-14	Show Cause Notice for assessment under section 63
111	GST ASMT-15	Assessment order under section 63
112	GST ASMT-16	Assessment order under section 64
113	GST ASMT-17	Application for withdrawal of assessment order issued under section 64
114	GST ASMT-18	Acceptance or Rejection of application filed under section 64 (2)
115	GST ADT-01	Notice for conducting audit
116	GST ADT-02	Audit Report under section 65(6)
117	GST ADT-03	Communication to the registered person for conduct of special audit under section 66
118	GST ADT-04	Information of Findings upon Special Audit
119	GST ARA-01	Application Form for Advance Ruling
120	GST ARA-02	Appeal to the Appellate Authority for Advance Ruling Rule 106(1)
121	GST ARA-03	Appeal to the Appellate Authority for Advance Ruling Rule 106(2)
122	GST APL-01	Appeal to Appellate Authority
123	GST APL-02	Acknowledgment for submission of appeal
124	GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107
125	GST RVN-01	Notice under section 108
126	GST APL-04	Summary of the demand after issue of order by the appellate authority, revisional authority
127	GST APL-05	Appeal to the Appellate Tribunal
128	GST APL-06	Cross-objections before the Appellate Tribunal
129	GST APL-07	Application to the Appellate Tribunal under sub section (3) of Section 112
130	GST APL-08	Appeal to the High Court under section 117

131	GST TRAN-1	Transitional ITC / Stock Statement
132	GST TRAN-2	Details of inputs held on stock on appointed date in respect of which he is not in posses invoice/document evidencing payment of tax carried forward to Electronic Credit ledge
133	GST EWB-01	E-Way Bill
134	GST EWB-02	Consolidated E-Way Bill
135	GST EWB-03	Verification Report
136	GST EWB-04	Report of detention
137	GST EWB-05	Application for unblocking of the facility for generation of E-Way Bill
138	GST EWB-06	Order for permitting / rejecting application for unblocking of the facility for generation
139	GST INV-1	Generation of Invoice Reference Number
140	GST INS-01	Authorisation for inspection or search
141	GST INS-02	Order of seizure
142	GST INS-03	Order of prohibition
143	GST INS-04	Bond for release of goods seized
144	GST INS-05	Order of release of goods/ things of perishable or hazardous nature
145	GST DRC-01	Summary of Show Cause Notice
146	GST DRC-01A	Intimation of tax ascertained as being payable under section 73(5)/74(5)
147	GST DRC-02	Summary of Statement
148	GST DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) o
149	GST DRC-04	Acknowledgement of acceptance of payment made voluntarily
150	GST DRC-05	Intimation of conclusion of proceedings
151	GST DRC-06	Reply to the Show Cause Notice
152	GST DRC-07	Summary of the order
153	GST DRC-07A	Summary of the order creating demand under existing laws
154	GST DRC-08	Summary of Rectification /Withdrawal Order
155	GST DRC-08A	Amendment/Modification of summary of the order creating demand under existing law
156	GST DRC-09	Order for recovery through specified officer under section 79
157	GST DRC-10	Notice for Auction of Goods under section 79 (1) (b) of the Act

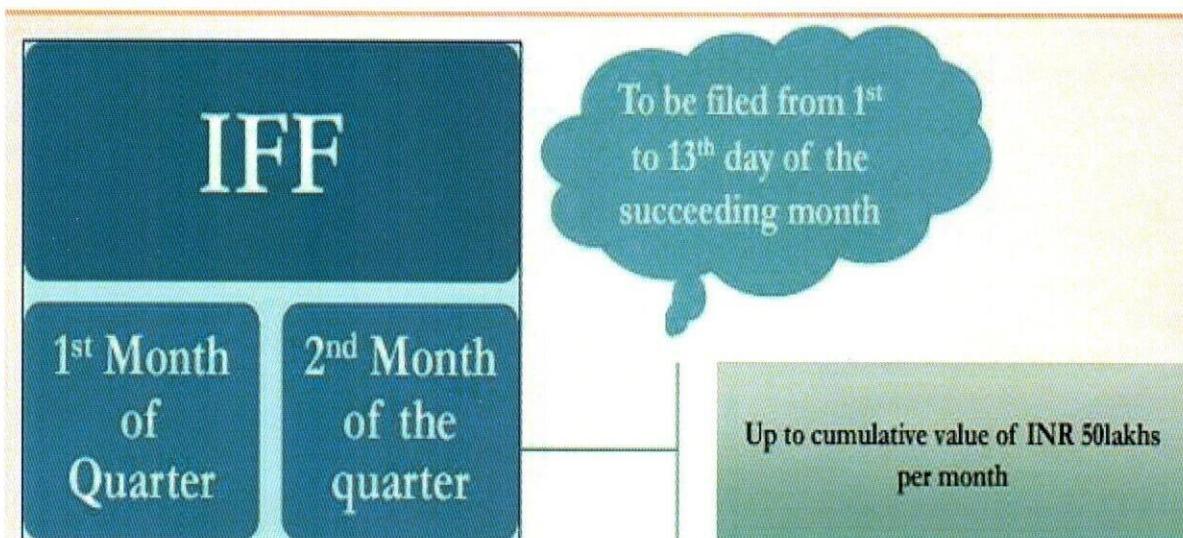
158	GST DRC-11	Notice to successful bidder
159	GST DRC-12	Sale Certificate
160	GST DRC-13	Notice to a third person under section 79(1) (c)
161	GST DRC-14	Certificate of Payment to a Third Person
162	GST DRC-15	Application before the civil court requesting execution for a decree
163	GST DRC-16	Notice for attachment and sale of immovable/movable goods/shares under section 79
164	GST DRC-17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Introduction of QRMP Scheme (For filling of GST Return): -

The Central Board of Indirect Taxes & Customs (CBIC) introduced Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme under Goods and Services Tax (GST) to help small taxpayers whose turnover is less than Rs.5 crores. The QRMP scheme allows the taxpayers to file GSTR-3B on a quarterly basis and pay tax every month. (CBIC Circular No. 143/13/2020-GST, dated 10.11.2020)

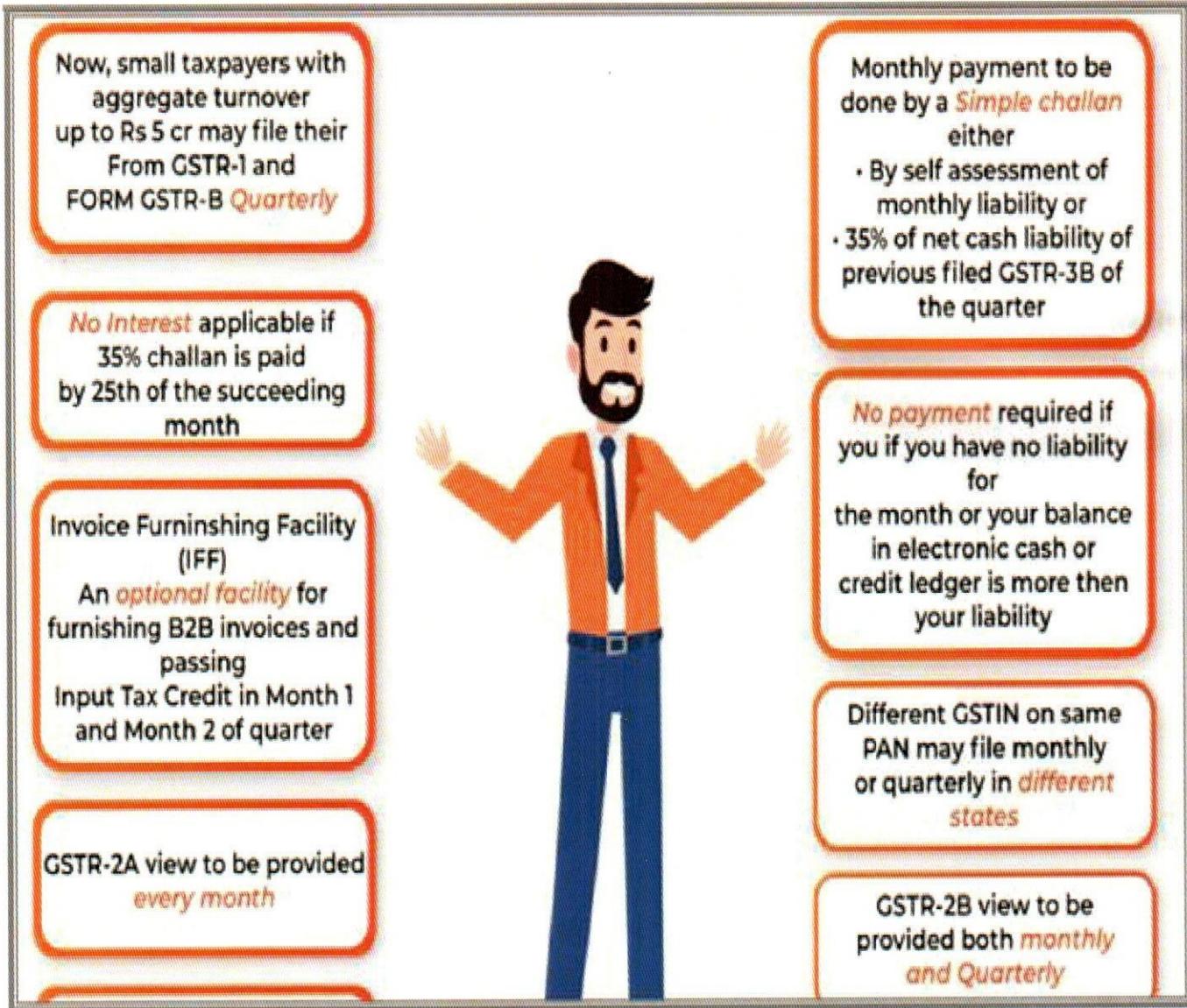
Returns to be filed under QRMP

Information Furnishing Facility (IFF)



Option to opt-in/opt-out of the scheme

S. No.	Quarter of a particular year	QRMP Scheme can be opted in or opted out during
1	Q1 (April – May – June)	1st February' to 30th April'
2	Q2 (July – August – September)	1st May' to 31st July'
3	Q3 (October – November – December)	1st August' to 31st October'
4	Q4 (January – February – March)	1st November' to 31st January of next year



Benefits of the QRMP Scheme:-

- > Compliance burden of the taxpayer has reduced significantly.
- > Taxpayers need to file only 4 GSTR-3B returns instead of 12 GSTR-3B returns in a year.
- > Taxpayers would be required to file only 4 GSTR-1 returns since Invoice Filing Facility (IFF) is provided under this scheme.
- > Furnish invoice details in IFF depending upon the requirement of their recipient, for first two months of the quarter. The remaining invoice details can be furnished in the quarterly GSTR-1.
- > Pay monthly tax conveniently using Fixed Sum Method (Pre-filled Challan) or Self-Assessment Method (actual tax due after adjusting ITC) in first two months of a Quarter.
- > Easily opt in and opt out of the Scheme.

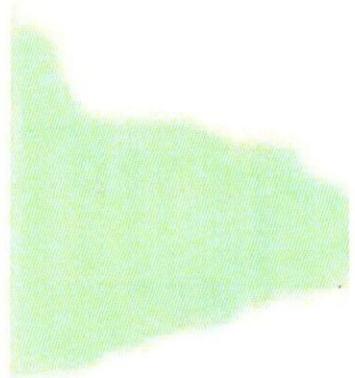
4. Jurisdiction of Indore GST Commissionerate

Sl. No.	Principal Commissioner / Commissioner of Central Tax	Jurisdiction
(1)	(2)	(3)
01.	Indore	In the district of Indore and Dewas of the state of Madhya Pradesh

Total No. of Divisions and Ranges in Central Tax Commissionerate

S. No.	Name of the Central Tax Commissionerate	No. of Divisions	No. of Ranges
(1)	(2)	(3)	(4)
01.	Indore	08	41

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**Annexure – II of the Trade Notice No. 04/2017 dated 22.6.2017 issued by Bhopal Zone
Division-wise, Range-wise jurisdictions of the Commissioner of Central Tax, Indore Commissionerates**

S. No.	Name of the Division	Jurisdiction of the Division	Location n of Division	Name of the Range	Location of Range	Jurisdiction of the Range
1.	Indore-I	From left hand side of road from CAT Choura to Futi Kothi to Maharana Pratap statue to Bada Ganpati and from left hand side of road from Bada Ganpati up to & including Depalpur Tehsil.	RANGE-I	Indore	Indore	Assessee situated in the area of Ward No. 1 to 2 of Indore Municipal Corporation and both sides of Dhar Road from Chandan nagar square to Betma.
			RANGE-II	Indore	Indore	Assessee situated in the area of Ward No. 3, 4,5 and 15 of Indore Municipal Corporation
			Range-III	Indore	Indore	Assessee situated in the area of Ward No. 6 (only area falling under jurisdiction of Indore -I, Division) and 7of Indore Municipal Corporation
			Range-IV-	Indore	Indore	Assessee situated in the area of Ward No. 71,83,84 and 85of Indore Municipal Corporation and all other assesses this Division not specified elsewhere
			RANGE-V	Indore	Indore	All assesses situated in the Depalpur Tehsil.
2.	Indore-II	From Right hand side of road from Bada Ganpati to Depalpur Road, and left hand side of Road from Bada	RANGE-I	Indore	Indore	Assessee situated in the area of Ward No. 7 and 13of Indore Municipal Corporation
			RANGE-II	Indore	Indore	Assessee situated in the area of Sector A & B of Sanwer Road industrial area of Ward No.18 of Indore Municipal Corporation
			RANGE-III	Indore	Indore	Assessee situated in the area of Sector E of Sanwer Road industrial area of Ward No.18 of Indore Municipal Corporation
		Ganpati to Kila maidan to Marimata Chouraha and left hand side of Sanwer Road up to Sanwer tehsil of Indore	RANGE-IV	Indore	Indore	Assessee situated in the area of Ward No.9 and 17of Indore Municipal Corporation, Kila Maidan Industrial Area and area of boths side of Chota Bangadha Road.
			RANGE-V	Indore	Indore	Assessee situated in the area of Ward No14 of Indore Municipal Corporation and all other assesses this Division not specified elsewhere

	District.	Range-I	Indore	Assessee situated in the area of Sector "C" of Sanwer Road Industrial area.
	Right hand side of Sanwer Road from Marimata square upto Sanwer Tehsil of Indore District and left hand side road from Mari mata Square to Jail to Rajkumar Mill to Patnippura upto Rasoma Lab square of A.B. Road and left hand side of AB Road from Rasom Lab square upto Dewas.	Range-II	Indore	Assessee situated in the area of Sector D & F of Sanwer Road industrial area
3.	Indore-III	Range-III	Indore	Assessee situated in the area of Ward D & F of Sanwer Road industrial area
		Range-IV	Indore	Assessee situated in the area of Ward No22,28 and 29 of Indore Municipal Corporation.
		Range - V	Indore	Left side of AB Road from Dewas Naka to Dewas (Lasudia Mori Industrial Area) and all other assesses this Division not specified elsewhere.
		Range- I	Indore	Assessee situated in the area of Ward No 30 and 31, of Indore Municipal Corporation
4.	Indore-IV	Range-II	Indore	Assessee situated in the area of Ward No 40,41 and 42 of Indore Municipal Corporation
		Range-III	Indore	Assessee situated in the area of SR Compound and SDA Compound and in the area of Ward No37 of Indore Municipal Corporation and assessee situated in villages of Dakachiya, Barlai, Lasudia Mori , Mayakhedi, arandiya, gram nipaniya, gram piplyakumar.
		Range - IV	Indore	Assessee situated in the area of Ward No48, 49, 52, 53 and 54 of Indore Municipal Corporation.
		Range - V	Indore	Assessee situated in the area of Ward No. 64 and 75 of Indore Municipal Corporation
		Range VI	Indore	Assessee situated in the area of Ward No51 of Indore Municipal Corporation and all other assesses this Division not specified elsewhere

		Range VII	Indore	Assessee situated in the area of right side of A.B. Road Bypass from Tejaji Nagar up to Dewas and both side of Nemawar Road from LakhaniChourahaupto area of Indore District (including Ralamandal&Mirzapur Village).
		Range - I	Indore	Assessee situated in the area of Ward No77, 80, 81& 82of Indore Municipal Corporation.
		Range - II	Indore	Assessee situated in the area of Ward No66 and 78of Indore Municipal Corporation
		Range - III	Indore	Assessee situated in the area of Ward No73 and 74of Indore Municipal Corporation
		Range - IV	Indore	All Industrial Area around Mhow and Rau
		Range - V	Indore	Assessee situated in the area of Ward No63 of Indore Municipal Corporation and all other assesses of this Division not specified elsewhere.
5.	Indore-V	Indore	Indore	Indore
6.	Indore-VI	Range - I	Indore	Assessee situated in the area of koshitsamajidharmshala to siyaganji police chowki, of Ward No.60 of Indore Municipal Corporation
		Range - II	Indore	Assessee situated in the area of Ward No 60 not covered under Range-I of this Division.
		Range - III	Indore	Assessee situated in the area of jail road, imli bazaar, khajuri bazaar and aada bazaar.

	uptoBadaGanpati and right hand side of road from BadaGanpati to Mari mataChauraha to Jail to Rajkumar Mill to PatnipurauptoRasoma Lab square of A.B. Road and from right hand side of AB Road from Rasoma Lab Square uptoPalasia Square.	Range – IV	Indore	Assessee situated in the area of Sarafa bazaar, Bartaan Bazaar, Marothiya and Bohra Bazaar.
		Range – V	Indore	Assessee situated in the area of MTH Cloth Market uptoBadaGanpati and all other assesses of this Division not specified elsewhere.
7. Indore –VII	Left hand side of MG Road from Shashtri Bridge to Bada Ganpati and left hand side of Road from Bada Ganpati through Rajmohalla upto Patel bridge and left hand side of road from Patel bridge to Shashtri bridge across railway line.	Range – I	Indore	Assessee situated in the area of Ward No 46 and 47 of Indore Municipal Corporation
		Range – II	Indore	Assessee situated in the area of Ward No 25 and 26 of Indore Municipal Corporation
		Range – III	Indore	Assessee situated in the area of Ward No 57 and 58 of Indore Municipal Corporation
		Range – IV	Indore	Assessee situated in the area of Ward No 56 of Indore Municipal Corporation
		Range – V	Indore	All other assesses of this Division not specified elsewhere.

				Entire Area falling on both side of NH 3 (A.B.Road) starting from Shipra river to Dewas Bypass. Dewas Industrial Area No. 1 at the left side along the roadside of TATA International up to Tata Chauraha. Right side of Dewas bypass Road up to Bhopal Chauraha Left side of A.B. Road of city area from Ujjain road corner to Maski bypass chauraha
Range - II	Dewas			Entire Area falling under Industrial area No 2 of MPAKVN, includes M/s Naveen fluorine ltd., 100% EOU, Industrial area No 2, Dewas. Entire city area on the Right side of A.B. Road from sayajidwar to Maksi by pass chauraha and on the east upto bypass road.
Range III	Dewas			Entire Area of Industrial Area No 1 from Tata Chauraha to Dewas City. Left side of A.B Road of city area up to Ujjain road corner.
Range IV	Dewas			Entire area falling under Industrial area No 3 of MPAKVN. Entire city area on the right side of A.B. Road from Vikas Nagar Bawadiya to sayajidwar and on the east upto bypass road. Entire area of Dewas District excluding the area covered under Range I to III above which includes Siya Industrial area, Sonkacch Tehsil, Bagli Tehsil, Kannod and Tonk Khurd Tehsil and includes rest of the city area of Dewas.

Jurisdiction of this division extends to the whole of the district of Dewas in the state of M.P.

8. **Dewas**

5. Locate & Contact Your Nearest GST SevaKendra

Division Name	Name of the Officer	Postal Address	E-Mail ID
INDORE-I	Smt. Veena Superintendent (Tech.)	Vipat, 208, B Block, Corporate House, RNT Marg, Indore	<u>Hod-gstindorediv1@gov.in</u>
INDORE-II	Shri Ramesh Chandra Tetwa, Superintendent (Tech.)	CGO Complex, A.B.Road, Indore	<u>Cgst-indorediv2@gov.in</u>
INDORE-III	Shri Prahalad, Superintendent (Tech.)	CGO Complex, A.B.Road, Indore	<u>Cgst-indorediv3@gov.in</u>
INDORE-IV	Shri Koushledra Superintendent (Tech.)	Gaud, CGO Complex, A.B.Road, Indore	<u>Cgst-indorediv4@gov.in</u>
INDORE-V	Smt. Divya Superintendent (Tech.)	Patni, CGO Complex, A.B.Road, Indore	<u>cgst-indorediv5@gov.in</u>
INDORE-VI	Shri Kailash Superintendent (Tech.)	Patila, CGO Complex, A.B. Road, Indore	<u>Cgst-indorediv6@gov.in</u>
INDORE-VII	Shri Dinesh Superintendent (Tech.)	Chopra, CGO Complex, A.B.Road, Indore	<u>Gstindore-div7@gov.in</u>
DEWAS	Shri Nand kishore Bendwal, Superintendent (Tech.)	Plot No. 1, Industrial Area No.3, A.B.Road, Dewas	<u>Hoocgstdiv-dewas@gov.in</u>

6.

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 Deputy/Assistant Commissioner.

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.

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

7. Important Telephone Numbers

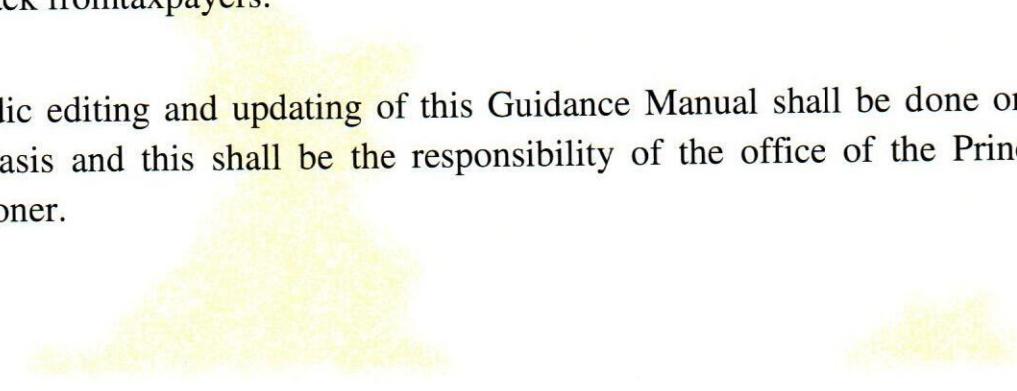
No.	Name	Office Address	Telephone no.
1	Chairman, CBIC	North Block, New Delhi 110001	011-23092849(O) 011-23092890(F)
2	Member (GST & IT), CBIC		011-23092568(O) 011-23092308(F)
3	Chairman, GSTN	East Wing, 4th Floor, Aero city, New Delhi – 110037	011-49111200
4	Principal Commissioner, CGST& Central Excise, Commissionerate, Indore.	Manik Bagh Palace, Indore	0731-2762222, 0731- 2360590

- CBEC Mitra Toll FreeHelpline:1800-1200-232
- GSTN Helpline:0124-4688999
- <https://selfservice.gstsysten.in/>
- <https://cbic-gst.gov.in/cbec-portal-ui/?webticketing>

8. Revision of Guidance Manual

This Guidance Manual Version 2.0 is envisaged to be a living document. Thus, it shall be regularly edited and updated based on any relevant development and feedback from taxpayers.

The periodic editing and updating of this Guidance Manual shall be done on six monthly basis and this shall be the responsibility of the office of the Principal Commissioner.



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Goods & Services Tax

