



केंद्रीय कर प्रधान आयुक्त का कार्यालय, GST आयुक्तालय, बेंगलुरु पूर्व
चौथा तल, टीटीएमसी-बीएमटीसी बस स्टैंड भवन, पुराना हवाई अड्डा मार्ग, दोमलूर, बेंगलुरु-
५६००७१

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
GST COMMISSIONERATE, BENGALURU EAST
4TH FLOOR, T.T.M.C/B.M.T.C. BUILDING, OLD AIRPORT ROAD, DOMLUR,
BENGALURU – 560071**

File No.: GEXCOM/ADJN/GST/JC/2248/2024-ADC/JC-I

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दिनांक/Date: As approved

DIN- 20250157000000169981

मूलआदेश /ORDER-IN-ORIGINAL

(Section 74 of CGST Act, 2017/KGST Act, 2017)

(डॉ.सुषमा.जे, केन्द्रीय कर के संयुक्त आयुक्त, केंद्रीय कर, जीएसटी आयुक्तालय, बेंगलूरु पूर्व,
द्वारा पारित, बेंगलूरु)

(Passed by: **Dr.Sushma.J**, Joint. Commissioner of Central Tax, GST Commissionerate, Bengaluru East,
Bengaluru)

प्रस्तावना/ PREAMBLE

1. जिस व्यक्ति को यह प्रति जारी की जाती है, उस व्यक्ति के निजी उपयोग के लिए निःशुल्क दी जाती है /
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2. इस आदेश से व्यथित कोई भी व्यक्ति, केंद्रीय वस्तु एवं सेवा कर अधिनियम 2017 की धारा 107(1), सीजीएसटी नियम, 2017 के नियम 108 के साथ पढ़ा जा सकता है; उपयुक्त आयुक्त (अपील), बीएमटीसी बिल्डिंग, डोमलूर, बेंगलुरु-560071 के समक्ष इलेक्ट्रॉनिक या अन्यथा अपील दायर करें। अपील फॉर्म जीएसटी एपीएल-01 में उस तारीख से 3 (तीन) महीने के भीतर दायर की जानी चाहिए जिस दिन अपील करने वाले व्यक्ति को आदेश के खिलाफ अपील की सूचना दी जाती है। अपील पर संबंधित दस्तावेजों के साथ आदेश की प्रमाणित प्रति संलग्न करते हुए नियम 26 के तहत निर्दिष्ट तरीके से हस्ताक्षर किए जाएंगे।

Any person aggrieved by this order, may under Section 107(1) of the Central Goods and Services Tax Act 2017, read with Rule 108 of the CGST Rules, 2017; file an appeal electronically or otherwise before the appropriate Commissioner (Appeals), BMTC Building, Domlur, Bengaluru-560071 The appeal should be filed in Form GST APL-01 within 3(three) months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. The appeal shall be signed in the manner specified under Rule 26, enclosing a certified copy of the order along with the relevant documents.

3. आयुक्त द्वारा प्राधिकृत अधिकारी, धारा 107 (2), सीजीएसटी अधिनियम 2017, नियम 109 सीजीएसटी नियम, 2017 के साथ पठित, अपीलीय प्राधिकारी को इलेक्ट्रॉनिक या अन्यथा एक आवेदन दायर करें। अपील, इस निर्णय या आदेश के संचार की तारीख से 6 (छह) महीनों के भीतर फॉर्म जीएसटी एपीएल-में दायर की जानी

चाहिए। अपील आदेश की प्रमाणित प्रति और अन्य संबंधित दस्तावेजसंलग्न करेगी।

The officer authorized by the Commissioner under Sec 107(2) of the CGST Act 2017, read with Rule 109 of the CGST Rules, 2017; file an application to the appellate authority electronically or otherwise. The appeal should be filed in Form GST APL-03 within 6 (six) months from the date of communication of this decision or order. The appeal shall enclose a certified copy of the order, and any other relevant documents.

4. धारा 107 (6) के संदर्भ में, अपील धारा 107 (1) के तहत कोई अपील तबतक दायर नहीं की जाएगी, जबतक (क) अपील कर्ता ने पूर्णरूपसे कर, ब्याज, जुर्माना, शुल्क और जुर्माना की राशि का कुछ हिस्सा भुगतान नहीं किया है, उक्तआदेश, जैसा कि उस के द्वारा स्वीकार किया गया है, और (ख) उक्तआदेश से उत्पन्न विवाद में कर की शेषराशि के 10% के बराबर राशि, अधिकतम पच्चीस करोड़ रुपये हैं, जिसके संबंध में अपील दायर की गई है।

In terms of Sec 107(6), no appeal shall be filed under Sec 107(1) unless the appellant has paid (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (b) a sum equal to 10% of the remaining amount of tax in dispute, arising from the said order, subject to a maximum of twenty-five crore rupees in relation to which the appeal has been filed.

5. केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017 में निहित उक्त एव अन्य संबंधित मामलों को नियंत्रित करने वाले प्रावधानों और इनके तहत बनाए गए नियम /जारी की गई अधिसूचनाओं की ओर ध्यान आकर्षित किया जाता है।

Attention is invited to the provisions governing these and other related matters, contained in the Central Goods & Services Tax Act, 2017 and the rules made/ notifications issued there under, for compliance.

BRIEF FACTS OF THE CASE:

1. Whereas, Show Cause Notice under Section 74 of the Central Goods and Service Tax Act, 2017 read with concurrent provisions of the respective State Goods & Services Tax Act, 2017 and Union Territory Goods & Services Tax Act, 2017 is hereby issued to the **Head Post Offices of India Post** to show cause as to why GST not paid by them should not be demanded along with interest under Section 50 of the CGST/SGST Act, 2017 read with Section 21 of UTGST Act and applicable penalties should not be imposed under Section 74 of CGST/SGST Act, 2017 read with Section 21 of UTGST Act.

2. The provisions of the Central Goods and Services Tax Act, 2017 (herein after referred to as the 'CGST Act, 2017') and the respective State Goods and Services Tax Act, 2017 (herein after referred to as the 'SGST Act, 2017') are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act, 2017 would also mean reference to the corresponding similar provisions in the respective SGST Act, 2017.

3. As per Section 6 of the respective SGST Act, 2017 (as amended) the officers appointed under the Central Goods and Services Tax Act are authorized to be the proper officers for the purposes of SGST Act. Thereby, a CGST officer is authorized

and proper officer to issue Show Cause Notice to recover the SGST, penalties and applicable interest under SGST along with CGST and UTGST.

4. Whereas India Post through Post Offices are engaged in providing Life Insurance Schemes namely, Postal Life Insurance (hereinafter referred to as 'PLI') and Rural Postal Life Insurance (hereinafter referred to as 'RPLI'). These Life Insurance Schemes are looked after by Postal Life Insurance Office situated at each Circle office of India Post. These Postal Life Insurance Office are under the control of Directorate of Postal Life Insurance situated at Chankyapuri Post Office Complex, New Delhi- 110021 (hereinafter referred to as 'DPLI'). Further, India Post has 23 Circles all over India comprising of one or more States/UTs. Further, each Circle has Head Post Offices (hereinafter referred to as 'HPOs') number of which depends upon the size of the Circle. These HPOs are registered with GST department under separate GSTINs for providing the above said services.

5. An intelligence was developed that during the course of supply of Life Insurance Schemes, PLI had engaged agents who were being paid Commission/Incentive for selling of Life Insurance Schemes on behalf of India Post. The HPOs were required to pay GST under Reverse Charge Mechanism (hereinafter referred to as 'RCM') on the commission/incentives being paid to agents in terms of Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017. However, it was observed that the HPOs of India Post were not paying GST under RCM on such services being received by them.

6. Investigation:

6.1. Accordingly, an enquiry was initiated by the Directorate General of GST Intelligence, Chandigarh Zonal Unit (hereinafter referred to as 'DGGI') against Head Post Offices falling under Himachal Pradesh Circle by way of issuance Summons dated 29.06.2022 (*RUD- 1 to the SCN*) and data/information regarding commission/incentives paid against premium collected in respect of Postal Life Insurance schemes for entire state of Himachal Pradesh for the period July, 2017 to March, 2022 and details of GST paid by HPOs of Himachal Pradesh Circle under Reverse Charge Mechanism were sought. In this regard, vide letter dated 14.07.2022 (*RUD- 2 to the SCN*), O/o Director of Accounts (Postal), Sundernagar (Himachal Pradesh) informed that they had not made any payments under RCM on commission paid to agents till date. Further, they provided the e-lekha specimen in respect of commission paid to agents and did not provide HPO-wise data. Further, Shri Sanjay Chauhan, Assistant Accounts Officer, O/o The Director Accounts (Postal), Sundernagar, Himachal Pradesh appeared on 18.07.2022 and tendered Statement dated 18.07.2022 (*RUD- 3 to the SCN*), wherein he undertook to provide

the data within 21 days. However, they did not provide the data, Summons dated 02.09.2022 (**RUD- 4 to the SCN**) were issued to O/o The Director Accounts (Postal), Sundernagar, Himachal Pradesh to provide the requisite details.

6.2. In this regard, vide submission dated 09.09.2022 (**RUD- 5 to the SCN**), O/o DAP Sundernagar (Himachal Pradesh) submitted Financial Year-wise data of Incentive/Commission paid for the period July, 2017 to March, 2022 by the different DDOs of Himachal Pradesh Circle. On perusal of the data, it was observed that the respective DDOs were not paying GST under RCM on Incentive/Commission paid being paid to the agents. They further informed that the decision on payment of GST is to be taken Centrally by the Postal Directorate, Department of Posts located at Room No. 405, PA Wing, Dak Bhawan, Sansad Marg, New Delhi- 110001.

6.3. Postal Directorate was requested vide letter dated 03.03.2023 (**RUD- 6 to the SCN**) to provide the data regarding Commission/incentive paid to agents and GST paid on RCM on such Commission/incentive in respect of all the offices of Department of Post. In response, Postal Account Wing, of Department of Posts, Dak Bhawan, New Delhi, vide letter no. PA/Accounts/GST/Part/2022-23/5262 to 63 dated 17.03.2023 (**RUD- 7 to the SCN**), informed that the issue under consideration is under the control of Directorate of Postal Life Insurance. Hence, certain relevant information/records were sought from Directorate of Postal Life Insurance situated at Chankyapuri Post Office Complex, New Delhi- 110021 (hereinafter referred to as 'DPLI') vide letter dated 29.03.2023 (**RUD- 8 to the SCN**). However, no response in this regard was provided by them.

6.4. Further, the office of M/s. Directorate of Postal Life Insurance located at Chankyapuri Post Office Complex, New Delhi- 110021 was visited on 09.05.2023 by the officers of DGGI under Section 67(1) of the CGST Act, 2017. During the course of above inspection, Statement of Shri Sahabuddin Laskar, Account Officer at O/o the Directorate of Postal Life Insurance, New Delhi was recorded on 09.05.2023 (**RUD- 9 to the SCN**), wherein, he inter-alia stated:

❖ that Postal Life Insurance is a life insurance initiative started by Ministry of Communication, Department of Post, Government of India. Directorate Postal Life Insurance deals in two different insurance schemes, details of which are as under:

- Postal Life Insurance (PLI) was introduced on 1st February 1884 for urban population. It was started as a welfare scheme for the benefit of postal employees and was later extended to the employees of the Telegraph Department in 1888. In 1894, PLI extended insurance cover to female employees of the erstwhile P & T Department at a time when no other insurance company covered female lives. It is the oldest life insurer in this

country. Over the years, PLI has grown substantially from a few hundred policies in 1884 to more than 50 Lacs policies as on 31.03.2021. It now covers employees of Central & State Governments, Defence and Para-Military Services, Public Sector Undertakings, Banks, Educational Institutions, Local Bodies, professionals (such as doctors, engineers, chartered accountants, MBAs, lawyers etc.) and employees of companies listed with National Stock Exchange (NSE) / Bombay Stock Exchange (BSE). Graduates and Diploma holders can also avail PLI/RPLI.

- Rural Postal Life Insurance (RPLI) was introduced in 24.03.1995 for rural people of India. The Malhotra Committee had observed in 1993 that only 22% of the insurable population in this country had been insured; life insurance funds accounted for only 10% of the gross household savings. The Government accepted the recommendations of Malhotra Committee and allowed Postal Life Insurance to extend its coverage to the rural areas to transact life insurance business, mainly because of the vast network of Post Offices in the rural areas and low cost of operations. The prime objective of the scheme is to provide insurance cover to the rural public in general and to benefit weaker sections and women workers of rural areas in particular and also to spread insurance awareness among the rural population.
- ❖ that he is working as Accounts Officer in the O/o the Directorate Postal Life Insurance and he is looking after accounts of the Directorate Postal Life Insurance including GST matters.
- ❖ that Directorate Postal Life Insurance is engaged in selling of insurance schemes through below mentioned agents:
 1. Departmental Employees: These are departmental employees who get incentives over and above their salaries for selling Insurance Schemes. These incentives are booked under their salary head and TDS at appropriate rate is deducted on the same.
 2. Gramin Dak Sewak: These are extra departmental employees who get incentives over and above their emoluments in the form of TRCA (Time related continuity allowance) for selling Insurance Schemes at rural areas.
 3. Field Officer: These are retired officers of postal department who work as insurance agents for the Directorate Postal Life Insurance. Commission is paid to these field officers against the insurance schemes sold by them.
 4. Direct Agent: Any person can also become an agent to the Directorate Postal Life Insurance. Commission at appropriate rate is paid to these direct agents against the insurance schemes sold by them.

6.4.1. Shri Sahabuddin Laskar, Account Officer in his above statement also stated that Directorate of Postal Life Insurance was not paying GST on commission paid to agents under reverse charge mechanism and after initiation of enquiry by DGGI, Chandigarh Zonal Unit, Directorate Postal Life Insurance had instructed all its HPOs

to pay the due GST on the part of commissions paid. He further intimated that all HPOs collectively paid GST amounting to Rs 1,13,97,82,698/- (approx..) till Oct-2022. Thereafter, all HPOs were instructed to pay GST on monthly basis under RCM on commission/incentives paid to sales-force/agents.

6.4.2. Further, during the course of above statement recorded under Section 70 of the CGST Act, 2017, Shri Sahabuddin Laskar provided the details of commissions/incentives paid to their agents/employees along with liabilities of GST thereon:

Financial Year	Commissioner Paid (Rs.)	GST payable @ 18% (Rs.)
2017-18	696450030	125361005
2018-19	572646560	103076381
2019-20	636242739	114523693
2020-21	3052446747	549440414
2021-22	2052446132	369440304
Total	7010232208	1261841797

He further stated that for the Financial Year 2017-18 to 2020-21, they do not have bifurcated figures for the Commission/incentives paid to internal employees and agents respectively and in his personal opinion GST is not payable to the incentives paid to their employees. Since, they did not have bifurcated figures, thus, they paid GST on the whole amount of commissions paid.

6.4.3. Details of commissions paid and quantification of GST liabilities as provided by the Directorate of Postal Life Insurance in above shown table at para 6.4.2. above revealed that total GST payable on account of non-payment of GST under reverse charge mechanism is Rs 1,26,18,41,797/- and out of the said GST liabilities, they have paid GST to the tune of Rs 1,13,97,82,698/- only. Consequently, there appear to be short payment of GST of Rs 12,20,59,099/-.

6.4.4. In regard to above short payment of GST of Rs. 12,20,59,099/-, Shri Sahabuddin Laskar in his statement dated 09.05.2023 (**RUD- 9 to the SCN**) acknowledged the short payment. He also stated that being tentative figures of GST liabilities, the same would be reconciled with HPOs to ascertain as to whether payable GST has been fully paid or not; that further, in case of short payment if any, they would direct the concerned HPOs to pay the short-paid GST at the earliest.

6.5. During the course of statement dated 09.05.2023(**RUD- 9 to the SCN**), Shri Sahabuddin Laskar, Accounts Officer of Directorate of Postal Life Insurance (DPLI) also undertook to submit the HPO-wise data within a fortnight. However, DPLI, vide letter dated 06.06.2023 (**RUD- 10 to the SCN**), provided the details of GST paid under RCM on incentive/commission paid by them in respect of HPOs of Kerala, Karnataka, Tamil Naidu & West Bengal Circles and vide e-mails dt 14.06.2023(**RUD-**

11 to the SCN), provided HPO-wise commission/incentives paid data in respect of Delhi, Chhattisgarh & Uttarakhand Circle. Scrutiny of those data indicated that no GSTINs against respective HPOs were mentioned and data provided in respect of Kerala was incomplete.

6.6. Since, the requisite data in respect of other circles was not provided to this office, a letter dated 10.07.2023 (**RUD- 12 to the SCN**) was issued to DPLI to provide the said requisite data to this office. In response to the said letter, DPLI vide their letter dated 14.07.2023(**RUD- 13 to the SCN**) provided the details of GST paid under RCM against incentives/commissions paid by them in respect of HPOs of Delhi, Himachal Pradesh, Maharashtra, Chhattisgarh & North East Circles. Further, vide e-mail dt 14.07.2023 (**RUD- 14 to the SCN**), DPLI provided HPO-wise commission/incentives paid data by the HPOs of Jammu & Kashmir, Assam and Orissa Circles. However, GSTINs were not mentioned in the sheets and data of Jammu & Kashmir Circle was provided only for the period July, 2017 to March, 2020. Further, data in respect of other Circles was still pending.

6.7. Further, summon dated 21.07.2023 (**RUD- 15 to the SCN**) was issued to DPLI to provide the above requisite data in respect of remaining circles. In response to the same, DPLI vide letter dated 28.07.2023 (**RUD-16 to the SCN**) provided details of GST paid under RCM on incentive/commissions paid by them in respect of HPOs of Orissa, Gujarat & Assam Circles. Further, Sh. Sahabuddin Laskar, Accounts Officer, DPLI appeared on 28.07.2023 and undertook to provide the remaining data within 15 days. As such, Summons dated 01.08.2023 (**RUD- 17 to the SCN**) was again issued to DPLI to provide the data.

6.8. DPLI vide e-mail dated 03.08.2023 (**RUD- 18 to the SCN**) provided extract of e-lekha data regarding commission/incentives paid to agents for the period 2017-18 in respect of 17 Circles and details of GST paid under RCM on incentive paid by PLI in respect of HPOs of Uttar Pradesh Circle. Further, they vide their e-mail dated 07.08.2023 (**RUD- 19 to the SCN**) provided extract of e-lekha data regarding commission/incentives paid to agents for the period 2018-19 in respect of 17 Circles and GST payment details of Madhya Pradesh and Uttarakhand Circle. Vide e-mail dated 09.08.2023 (**RUD- 20 to the SCN**), DPLI provided extract of e-lekha data regarding commission/incentives paid to agents for the period 2019-20 in respect of 17 Circles. Vide e-mail dated 11.08.2023 (**RUD- 21 to the SCN**), DPLI provided extract of e-lekha data regarding commission/incentives paid to agents for the period 2020-21 in respect of 17 Circles and GST payment details of Jharkhand Circle & revised data of Assam & Haryana Circles.

6.9. Assistant Accounts Officer, DPLI appeared on 16.08.2023 (**RUD- 22 to the SCN**) and provided GST payments details of HPOs of Punjab and Jammu & Kashmir Circles.

6.10. Examination of data provided by DPLI revealed that there was mismatch between the e-lekha data provided by DPLI as compared to data being provided by concerned Circle office.

6.11. In view of above, a letter dated 17.08.2023(**RUD- 23 to the SCN**) was issued by this office to DPLI requesting them to direct Circles/HPOs to pay GST through DRC-03 and provide the details of such DRC-03 filed or details of GST actually paid by way of debiting their cash ledger, if already paid through GSTR returns. Further, they were also requested to verify the data at their end and provide the correct quantification of actual GST liabilities. DPLI was also requested to provide the data regarding commission paid during the period 2021-22 and GSTINs of all HPOs.

6.12. PLI, Uttarakhand Circle Office vide e-mail dated 21.08.2023 (**RUD- 24 to the SCN**) provided HPO wise GST payment details. DPLI also provided, vide e-mail dated 24.08.2023(**RUD- 25 to the SCN**), HPO wise GST payment details of Bihar and Telangana Circles and revised data of Uttarakhand Circle.

6.13. DPLI did not provide the data for the period 2021-22, GST payment details of GST actually paid by way of debiting their cash ledger and GSTIN of HPOs, as such, the officers of DGGI again visited the office of M/s. Directorate of Postal Life Insurance located at Chankyapuri Post Office Complex, New Delhi- 110021 on 12.09.2023 under Section 67(1) of the CGST Act, 2017 and requested DPLI to provide the requisite details. In response, vide e-mail dated 13.09.2023(**RUD- 26 to the SCN**), DPLI provided the extract of e-lekha data regarding commission/incentives paid to agents for the period 2021-22 in respect of 17 Circles and for the period 2020-21 & 2021-22 in respect of HPOs of Jammu & Kashmir Circle. They also provided GST payment details of Rajasthan Circle.

6.14. On examination of HPO-wise commission/incentive paid data provided by DPLI, it was observed that there was a huge difference in GST payable figures provided by DPLI on 09.05.2023 and GST payable calculated on the basis of HPO-wise year-wise data of Commission/Incentive provided by you through emails dated 03.08.2023, 07.08.2023, 09.08.2023 & 11.08.2023. As such, the officers of DGGI again visited the office of M/s. Directorate of Postal Life Insurance located at Chankyapuri Post Office Complex, New Delhi- 110021 on 25.09.2023 under Section 67(1) of the CGST Act, 2017. During the inspection dated 25.09.2023, Statement of Shri Sahabuddin Laskar, Accounts Officer, O/o The Directorate of Postal Life Insurance, Chanakyapuri Post Office complex, New Delhi-110021 was recorded under Section 70 of the CGST Act, 2017(**RUD- 27 to the SCN**), which is reproduced below:

“Question 1: Please match the value of Commission/Incentive paid by HPOs to the sales-force for selling of PLI/RPLI schemes provided by you in your previous

statement dated 09.05.2023 and HPO-wise year-wise data of Commission/Incentive provided by you through emails dated 03.08.2023, 07.08.2023, 09.08.2023 & 11.08.2023. There is a huge difference in both i.e. figures provided on 09.05.2023 are much more than HPO-wise data provided by you through above said e-mails. Kindly explain

Answer 1: It is submitted that on pointing out the difference, the data provided through emails was rechecked and it was found that data provided through e-mails for the period 2017-18 to 2020-21 was only with respect to Postal Life Insurance and data related to Rural Postal Life Insurance (RPLI) was not sent through emails inadvertently. The data related to commission/incentive paid by HPOs for the period 2017-18 to 2020-21 is being provided to you now.

Question 2: Even after adding the data in respect of RPLI provided by you now to the data provided through emails, there is still difference in value of Commission in each financial year as compared to the value of Commission provided by you in your earlier statement dated 09.05.2023. Kindly explain.

Answer 2: It is submitted that in my earlier statement dated 09.05.2023, the data provided to you for FY 2017-18 was for whole year while applicability of GST is w.e.f. 1st July, 2017 which accounts for the major difference. Further, it is also submitted that the data provided to you in my earlier statement dated 09.05.2023 was compiled by way of taking data from 23 circles who took it from all the HPOs. There can be human errors. The data provided to you now is from e-lekha and this data may be treated more authenticated than the previous one and only the data from e-lekha may be considered as final figure."

6.14.1. Thus, it was observed that the difference in figures for the period 2017-18 was due the fact the figure provided on 09.05.2022 were for the whole period. Further, it was also observed that DPLI had not provided the data in respect of RPLI for the period July, 2017 to January, 2021. On being requested by DGGO officers, DPLI provided the requisite data **(RUD- 28 to the SCN)**.

6.15. GSTINs of most of the HPOs were not provided by DPLI and the same were searched on GST portal. However, some of the GSTINs were still missing as the respective HPO had not mentioned the name of HPO in the "Trade Name / Legal Name" provided at the time of registration. DPLI was requested again and again to provide GSTINs, but they did not provide the same and instead provided the list of contact numbers of DDMs of Circle Offices of PLI. Hence, DDMs of Circle Offices were contacted by DGGI officers and it was found that most of the DDMs were already transferred out. Further, e-mails were also sent to PLI Circle Offices of Maharashtra, Kerala, Tamil Nadu, Karnataka and Andhra Pradesh. The PLI Circle offices of Kerala and Tamil Nadu provided GSTINs of pending HPOs vide e-mail dated 22.09.2023 & 25.09.2023 respectively and PLI Circle Office of Andhra Pradesh also provided GSTINs on 27.09.2023.

7. Analysis:

7.1. Examination of data/information provided by DPLI/HPOs and statement of the Account Officers of Directorate of Postal Life Insurance indicated that Directorate of Postal Life Insurance (DPLI) through their various HPOs spread across India are engaged in providing life insurance schemes namely postal life insurance and rural postal life insurance. For their supply of Insurance schemes, they have engaged sales-force/agents and they have been paying Commissions/incentives to them for selling/supplying of insurance schemes on behalf of Postal Life Insurance.

7.2. CBIC, vide Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017, notified the categories of supply of services on which GST shall be paid by the recipient of the such services. Entry vide Sr. No. 7 of the said Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 has been re-produced below:

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.

7.2.1. Vide the said entry, Services supplied by an insurance agent to any person carrying on insurance business has been categorized under Reverse Charge Mechanism and in light of the same, all HPOs/DPLI being recipients of the services are liable to pay GST under Reverse Charge Mechanism, which has not been paid by them and the same appears to be recoverable from them.

7.3. Further, during statement dated 09.05.2023, Shri Sahabuddin Laskar, Accounts Officer, O/o The Directorate of Postal Life Insurance, Chanakyapuri Post Office complex, New Delhi-110021 submitted that collectively GST amounting to Rs 1,13,97,82,698/- has been paid by all HOs till Oct-2022 (approx) i.e. after initiation of the GST inquiry. However, during further investigation, DPLI or their HPOs could not provide the documentary evidences to show the payments made by them under RCM against commission paid by them to the agents/sales-force. Thus, tax has not been actually paid by most of the HPOs, which is recoverable from them.

8. QUANTIFICATION & LIABILITY:

8.1. Thus, from the above, it appears that during the period 01.07.2017 to 31.03.2022, HPOs were required to pay GST under RCM on commission/incentive

paid to agents/sales-force for selling Life Insurance Schemes. The service provided by agents/sales-force falls under SAC-997161 (Insurance brokerage and agency services) and applicable rate of GST is @18%. During the course of statement recorded under Section 70 of the CGST Act, 2017, Shri Sahabuddin Laskar had provided tentative commissions/incentives paid to their agents/sales-forces to the tune of Rs. 7,01,02,32,208/-. Further, PLI Circle Offices of Himachal Pradesh and Uttarakhand had provided their own data vide letter dated 09.09.2022 and e-mail 21.08.2023 respectively. However, DPLI has provided extract of e-lekha regarding payment of commission/incentive to agents/sales-force and based on the details e-lekha data of commission/incentives provided by DPLI has been considered for quantification of liabilities of GST under Reverse Charge Mechanism.

8.2. On perusal of data provided by DPLI, it was also observed that there were some Administrative Offices in each Circle which were also paying commission to agents for selling of insurance policies. DPLI or their Circle Offices did not provide their GSTIN and informed that GST of such offices was being paid by concerned cash office / HPO. Hence, their GST demand has been merged with the concerned HPO.

8.3. The cumulative GST liability in respect of all the HPOs for the period 01.07.2017 to 31.03.2022 comes to Rs. 1,22,59,44,682/- (CGST Rs. 61,29,72,341/- &SGST Rs. 61,29,72,341/-) on commission/incentive of Rs. 6,81,08,03,789/- paid to agents/sales-force for selling of Postal Life Insurance and Rural of Postal Life Insurance Schemes. The HPO-wise year-wise details of commission paid and GST payable is attached as Annexure- A.

9. VIOLATION OF STATUTORY PROVISIONS:

Thus, from the foregoing, it appears that HPOs & DPLI have contravened the following provisions of the CGST Act read with respective SGST Act and UTGST Act during the period 01.07.2017 to 31.03.2022:

(i) Section 9(3) of CGST Act read with Section 9(3) of respective SGST Act and Section 21 of UTGST Act, in so much as HPOs have not paid tax on reverse charge basis on services received by them from agents in terms of Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017.

(ii) Section 31 & 33 of CGST Act read with Section 31 & 33 of respective SGST Act and Section 21 of UTGST Act, as HPOs, before or after the provision of receipt of services, but within a prescribed period, were required to issue tax invoices showing the description, value, tax charged thereupon, and such other particulars as prescribed, but they have failed to issue such invoices as per the provisions.

HPOs were required to indicate on invoices/documents relating to assessment, the amount of tax which shall form part of the price at which such supply is made but they have failed to issue such invoices as per the provisions.

(ii) Section 35 of CGST Act read with Section 35 of respective SGST Act and Section 21 of UTGST Act, as HPOs & DPLI were required to keep and maintain the true and correct account of inward supply of services, but they have failed to maintain such records.

(iii) Section 49 of CGST Act read with Section 49 of respective SGST Act and Section 21 of UTGST Act read with Rule 87 of Central Goods and Service Tax Rules, 2017 (as amended) (here-in-after referred to as 'CGST Rules') read with Rule 87 of respective State Goods and Service Tax Rules, 2017 (as amended) (here-in-after referred to as 'SGST Rules') and respective Rules of UTGST Act in as much as HPOs were required to pay tax in accordance with the provisions of CGST Act read with respective SGST Act and UTGST Act, but they have not paid their tax liability within the prescribed due dates in respect of taxable services received by them.

(iv) Section 39 & 44 of CGST Act read with Section 39 & 44 of respective SGST Act and Section 21 of UTGST Act read with Rule 61 of CGST Rules read with Rule 61 of respective SGST Rules and respective GST Rules in as much as HPOs failed to file/furnish periodical GSTR- 3B Returns and Annual Returns correctly during the period, within the prescribed due dates, as detailed supra.

10. Investigation was started in respect of non-payment of tax on commission paid to agents by Postal Life Insurance Himachal Pradesh Circle. PLI Himachal Pradesh Circle provided data after repeated reminders and persistent persuasion. When confronted with the provisions and asked to pay GST, PLI Himachal Pradesh Circle submitted that they could not take decision for payment of tax on their own and were needed to get directions from Head Office in Delhi. As this issue had Pan-India implication, Directorate of Postal Life Insurance, Chanakyapuri, New Delhi was visited by a team of officers of DGGI, Chandigarh Zonal Unit for getting data in respect of the issue involved for all the circles of PLI. As per the data provided by DPLI for FY 2017-18 to FY 2021-22 for all the Circles of PLI the amount of tax payable was calculated came out to be Rs. 126.18 Crores. It was further informed that out of total liability a sum of Rs. 113.97 Crores has been paid. DPLI was requested to direct their circles to pay the remaining tax amount and applicable interest thereon. In the meantime, DPLI was requested to provide data of commission paid and tax deposited GSTIN wise. It was informed that there are 854 GSTINs in total as GSTIN was obtained Head Post Office wise (HPO-wise) and it will require some time to

provide the same. Thereafter on persuasion DPLI started providing data circle-wise for HPOs falling under those circles. While reconciliation of the data it was seen that several HPOs had not deposited Government dues for the period under investigation. Some circles had deposited some amount in their cash ledgers but did not debit the same and some of the circles used this cash ledger amount to discharge their liability for further period. In all it could not be ascertained that liability in respect of the issue involved for the period under investigation was discharged.

10.1. Further, DPLI was again persuaded through summons and telephonically to provide data in respect of remaining circles. In response to which they provided data of commission paid to agents by remaining circles (HPO wise). Tax paid data was not provided in respect of all the HPOs. In fact, GSTINs of all the HPOs were not provided and it was told that they did not have GSTINs of all the HPOs and the same may be obtained from Circle Offices of PLI or that particular HPO directly. Some of the HPOs provided their GSTIN when contacted telephonically, some others requested for an official email and responded to the same but many HPOs asked for an email while contacted over phone and did not provide their GSTIN even after emails and repeated telephonic reminders.

10.2. In the meantime, data provided by DPLI was reconciled and on calculation for tax liability for the period under investigation the liability came out to be Rs. 100 Crores (approx) which was way less than initial figures provided initially by DPLI. When this fact was confronted with DPLI it was told that the data provided by them was correct and this was what they had. Then, a team of officers of DGGI revisited premises of DPLI, Chanakyapuri Post Office, New Delhi. When the data provided by DPLI was matched with the data available on their e-lekha portal it was found that DPLI did not provide data of commission paid to agents in respect of rural postal life insurance. When this new data in respect of RPLI was added to previous data provided by DPLI, the tax liability on calculations came out to be Rs. 122.59 Crores.

10.3. From above it is evident that the taxpayer had been non-cooperative to provide details and requisite information, they made willful mis-statements and suppressed facts to evade payment of tax. The said fact of non-payment of GST has come to the light during the course of investigation by the officers of DGGI. Had the officers of DGGI not initiated investigation against them and further not persuaded them to share the right datasets, the above said short payment of GST would have gone unnoticed.

10.4. It is pertinent to mention that the system of self-assessment is in vogue under the provisions of Section 59 of CGST Act read with Section 59 of respective SGST Acts and Section 21 UTGST Act and in the scheme of self-assessment, the Department comes to know about supply/receipt of taxable services by the taxpayer only when he furnishes monthly statutory returns declaring taxable supplies

made/receipt, their value and tax payable and paid. Therefore, it places greater onus on the taxpayer to furnish periodical correct statutory returns within the time limits prescribed and also conform to higher standards of disclosure of information in these statutory returns. However, HPOs have neither paid entire applicable GST nor filed correct periodical GST Returns.

10.5. Therefore, it appears that, HPOs resorted to willful-misstatement and suppression of facts as well as contravention of statutory provisions of CGST Act and SGST Acts and UTGST Act and rules made thereunder, as detailed above with intent to evade payment of GST in respect of receipt of taxable services from the period commencing from 01.07.2017. Had the department not initiated investigations in this regard the above fact of short payment of GST would have remained un-noticed. In fact, as detailed above, it tantamount to willful misstatement and suppression of facts with an intent to evade payment of GST. Accordingly, the extended period of time limitation as envisaged in Section 74(10) of CGST Act read with respective sections of SGST Acts and UTGST Act appears to be invocable in this case, to demand and recover GST from HPOs along with interest at applicable rates in terms of Section 50 and penalty as applicable.

10.6. In view of willful-misstatement and suppression of the relevant facts and contravention of the above stated statutory provisions with intent to non-payment of tax, HPOs also appear to have rendered themselves liable for penalty equal to the tax due from them under Section 74 of the CGST Act read with respective sections of SGST Acts and UTGST Act.

11. DETAILS OF GST RECOVERABLE:

11.1. The details of taxable value of services received by HPOs during the period 01.07.2017 to 31.03.2022 has been detailed in Para 8 above. Thus, it appears that HPOs are collectively required to pay GST amounting to 1,22,59,44,682/- (CGST Rs. 61,29,72,341/- & SGST Rs. 61,29,72,341/-) as calculated in Para 8 above, which has not been paid by them and is recoverable from them under Section 74 of CGST Act read with Section 74 of respective SGST Act and Section 21 of UTGST Act.

11.2. Further, it appears that HPOs are liable to pay interest at the applicable rates, under Section 50 of CGST Act read with respective section of SGST Act and Section 21 of UTGST Act on the amount of GST not paid by them.

11.3. HPOs resorted to contravention of statutory provisions of CGST Act, 2017 read with respective SGST Act, 2017 & UTGST Act, 2017 and rules made thereunder, as detailed above with intent to evade payment of GST in respect of intra-state receipt of taxable services during the period 01.07.2017 to 31.03.2022. Hence, provisions of Section 74 of the CGST Act, 2017 read with Section 74 of the respective SGST Act, 2017 and Section 21 of the UTGST Act are invocable in this case for

demanding tax along with recovery of interest at applicable rates in terms of Section 50 of CGST Act and penalty equivalent to tax demanded under the Acts, *ibid*.

12. Further, DPLI knew about the provisions of GST regarding payment of GST under RCM. However, despite that they failed to suitably direct the offices under them for strict compliance of GST provisions. They appear to fail in their duty to follow the law of the land in case of GST. Thus, it appears that DPLI has abetted and in a way assisted HPOs in the evasion of GST. The above act has also rendered them liable to penal action under Section 125 of the CGST Act, 2017 read with respective Section of SGST Act and Section 21 of UTGST Act in so much as they have abetted HPOs in committing offences of no-payment of GST under RCM.

13. Now, therefore, vide Show Cause Notice No.85/2023-GST to 914/2023-GST dated 29.09.2023 was issued to HPOs mentioned in Column-3 of Annexure-A with with GSTIN mentioned in Column- 3, are hereby called upon to show cause to the Additional/Joint Commissioner, CGST Commissionerate- Chennai South, 692 M.H.U. Complex, Anna Salai, Nandanam, Chennai-600035, within thirty (30) days of receipt of this notice, as to why of the facts & circumstances and legal position, as discussed above-

(a) HPOs mentioned in Column-3 of Annexure-A with with GSTIN mentioned in Column- 3.

(i) GST mentioned in column- 10 of Annexure- A not paid by them during the period 01.07.2017 to 31.03.2022 (as described *supra* for total GST amounting to Rs 1,22,59,44,682/- (CGST Rs. 61,29,72,341/- & SGST Rs. 61,29,72,341/-), should not be demanded and recovered from them under Section 74 of CGST Act read with Section 74 of respective SGST Act and Section 21 of UTGST Act.

(ii) Interest at the applicable rates on the GST demanded should not be recovered from them under Section 50 of CGST Act read with Section 50 of respective SGST Act and Section 21 of UTGST Act.

(iii) Penalty should not be imposed upon them under Section 74 of CGST Act read with respective sections of SGST Acts and UTGST Act for willful-misstatement and deliberately suppressing the facts & contravening the relevant provisions of laws as discussed in foregoing paras with the intent to evade payment GST.

(b) Directorate of Postal Life Insurance, Chanakyapuri Post Office Complex, New Delhi- 110021 are hereby called upon to show cause to the Additional/Joint Commissioner, CGST Commissionerate- Chennai South, 692 M.H.U. Complex, Anna Salai, Nandanam, Chennai-600035, within thirty (30)

days of receipt of this notice, as to why penalty should not be imposed upon him under Section- 125 of the CGST Act, 2017 read with respective Section of SGST Act, 2017 and Section- 21 of UTGST Act and Rules made thereunder.

13.1 A Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 202402DNN30000169181 dated 19.02.2024 in respect of clerical mistake in the GSTIN of Postmaster Mathihari HO of **SCN No. 193/2023-GST** and GSTIN of Raipur HO of **SCN No. 200/2023-GST (Bihar Circle)**.

13.2 Similarly, a Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 202404DNN3000000E764 dated 25.04.2024 in respect of clerical mistake in the GSTIN of Sr.Postmaster Aligarh HO of **SCN No. 791/2023-GST (Uttar Pradesh Circle)**.

13.3 Also, a Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 20240407DNN30000020030 dated 12.07.2024 in respect of clerical mistake in the GSTIN of following Postmaster /Sr.Postmaster:

- i. Sr. Postmaster Ludhiana HO of **SCN No. 582/2023-GST**.
- ii. Postmaster Bijnor HO of **SCN No.799/2023-GST**.
- iii. Postmaster Dhampur HO of SCN No.808/2023-GST.
- iv. Postmaster Churu HO of SCN No. 604/2023-GST
- v. Postmaster Ratangarh HO of SCN No. 610/2023-GST

13.4 In pursuance of CBIC Circular No. 239/33/2024- GST dated 4.12.2024 issued vide F.No. CBIC - 2016/2/2022-GST for change in the Common Adjudicating Authority. A Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 202412DNN3000000CC0 dated 19.12.2024 for change in the Adjudicating Authority to the Show Cause Notice No. 85/2023-GST to 914-GST dated 29.09.2023 under File No. DGGI/INV/GST/1336/2022-Gr A - O/o ADG - DGGI - ZU-CHANDIGARH issued to all the HPOs of India Post and Directorate of Postal Life Insurance, Chanakyapuri Post Office Complex, New Delhi - 110 021 to show cause before **“Additional / Joint Commissioner, CGST Commissionerate, Bengaluru-East, TTMC BMTC Bus Stand Complex, HAL Airport Road, Domluru, Bengaluru-560071”**.

PERSONAL HEARING:

14. In order to observe the principles of natural justice, opportunities of being personally heard were extended to the Taxpayer on 20.09.2024. Shri. Deepak Ashish Kaul, General Manager (Finance), Directorate of Postal Life Insurance appeared

before the then Adjudicating Authority on behalf of the Directorate of Postal Life Insurance and all the HPOs of India Post as per Annexure-A to the Show Cause Notice No. 85/2023-GST to 914/2023-GST dated 29.09.2023. Shri. Deepak Ashish Kaul reiterated the points from the reply submitted by them vide their letter dated 13.05.2024 and requested to consider the demand made under the aforesaid Show Cause Notice under Section 73 of the CGST Act, 2017 instead of Section 74 of the CGST Act, 2017. Further, during personal hearing Shri. Deepak Ashish Kaul has submitted details of GST paid by the respective Circles against the demands raised in the notice and requested for further 10 day's time to submit the complete payment details.

14.1 In terms of Notification No. 27/2024 - Central Tax dated 25.11.2024 read with CBIC Circular No. 239/33/2024 dated 04.12.2024 issued vide F.No.CBIC-2016/2/2022-GST, wherein all India Jurisdiction have been conferred to the Joint/Additional Commissioner of Bengaluru East Commissionerate, Bengaluru for adjudication of cases where the location of Principal Place of business of the noticee, having the highest amount of demand of tax in the said show cause notices (s), falls under the jurisdiction of Bengaluru Central Tax Zone. And vide a Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 202412DNN3000000CC0 dated 19.12.2024 for change in the Adjudicating Authority to the Show Cause Notice No. 85/2023-GST to 914-GST dated 29.09.2023 under File No. DGGI/INV/GST/1336/2022-Gr A - O/o ADG - DGGI - ZU- CHANDIGARH issued to all the HPOs of India Post and Directorate of Postal Life Insurance, Chanakyapuri Post Office Complex, New Delhi - 110 021 to show cause before **"Additional / Joint Commissioner, CGST Commissionerate, Bengaluru-East, TTMC BMTC Bus Stand Complex, HAL Airport Road, Domluru, Bengaluru-560071"**. A fresh personal hearing was fixed the Taxpayer on 08.01.2025. Shri. Deepak Ashish Kaul, General Manager (Finance), (PLI Directorate) appeared for the personal hearing by virtual mode (Video Conference) on 08.01.2025 on behalf of the Directorate of Postal Life Insurance and all the HPOs of India Post as per Annexure-A to the Show Cause Notice No. 85/2023-GST to 914/2023-GST dated 29.09.2023. He reiterated that the payments against the demand has been already made and the details of the same shall be shared at the earliest. He further submitted that Section 74 may not be invoked as payments have been made and there is no suppression and the written submissions have already been submitted in this regard.

WRITTEN SUBMISSION BY THE TAXPAYER:

15. Directorate of Postal Life Insurance, Chanakyapuri PO Complex, New Delhi furnishes the reply to the Show Cause Notice on behalf of all the HPOs of India Post and Directorate of Postal Life Insurance, vide the reply dated 12.10.2023 they submitted that GST applicable on Incentives paid to the PLI & RPLI Sales Force is

calculated and paid by the 800+ Head Post Offices across India. Return filing and availing Input Tax Credit (ITC) under Reverse Charge Mechanism (RCM) is also done by those HPOs. Directorate of PLI does not collect or pay any kind of GST, this office only monitor and issues order regarding applicability of GST. They further submitted that as per data furnished by all the 23 Postal Circles to this Directorate, it is evident that a consolidated amount of Rs.113,97,82,698/- has been paid as GST on incentive paid to PLI/RPLI Sales Force w.e.f 01-07-2017. (HPO-wise/Circle-wise payment figure is enclosed).

15.1 They further submitted that DGGI's demand, this Directorate had provided both the figures of Incentives paid to the PLI/RPLI Sales Force i.e. figure furnished by Postal Circles and figures based on extracts downloaded from e-lekha website, an e-governance initiative by the Office of Controller General of Accounts, Ministry of Finance where amounts are uploaded against respective Heads of Accounts by PAOs of respective Postal Circles. However on analysis of both the figure, O/o DGGI Chandigarh Zonal Unit are claiming GST payable was Rs. 126,18,41,797 (as per e-lekha figure) in place of Rs. 113,97,82,698 (as per Circle figure) thereby demanding short payment of GST amounting Rs. 12,20,59,099 along with applicable interest and penalty. It was submitted that matter of short payment of GST, as demanded, has been taken up with all the 23 Postal Circles under which 800+ Head Post Offices functions, to reconcile the amount of Incentive paid to PLI/RPLI Sales Force and amount of GST paid against it. It is also directed that if any short payment of GST is noticed or interest remains unpaid, the same should be immediately paid to the GST Authorities under intimation to this Directorate. Further, it is requested that regarding late payment of GST on Incentive paid to PLI /RPLI Sales Force the followings may kindly be considered. Approx. 90% of the total PLI/RPLI incentive is paid to the departmental employees of DoP. Hence earlier it was presumed that GST is not applicable in this case. However, after a series of discussions, when it was confirmed by GST authority that GST is applicable on Incentive to departmental employees also, the total payable/pending GST was immediately paid by all the Head Post Offices in a lump sum and The Department has not claimed any ITC under RCM on the pending GST paid together. The whole amount of GST could have been adjusted against ITC, if paid on time. They further, requested to kindly consider the above submission and waive off the applicable / demanded interest and penalty on short payment (if any) of GST on incentive paid to PLI/RPLI Sales Force.

15.2 Further, the Taxpayers reply dated 13.05.2024 has submitted that in normal Scenario Section 73 is invoked for the purpose of demand and recovery. Section 74 is invoked in very peculiar and specific conditions. Section 74 is invoked only when fraud, misrepresentation or suppression of facts have been resorted by the assessor. For ready reference Section 74 has been reproduced below:

"Section 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful-misstatement or suppression of facts. -

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any willful- misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub- section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any willful-misstatement or suppression of facts to evade tax, for periods other than those covered under subsection (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under Section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1. For the purposes of section 73 and this section, -

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under [sections 122 and 125] are deemed to be concluded.

Explanation 2. For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer."

15.3 From the above discussion, it is evident that Show Cause Notice u/s 74 can be issued only when there is Fraud, Misrepresentation, Suppression of Facts. It is established jurisprudence that in case Show Cause Notice issued u/s 74 the Proper Officer is duty bound to establish beyond doubt that case pertains to Fraud, Misrepresentation or Suppression of Facts. In the Show Cause Notice, Proper Officer has failed to establish any content of fraud, willful statement, misrepresentation or Suppression of Facts. Books of Accounts of Postal Accounts Office (PAO) are prepared in accordance with guidelines of Comptroller and Audit General of India (CAG) and also subject to audit by Comptroller and Audit General of India (CAG).

All the accounting data is readily available on Public Financial Management System (PFMS)/E-lekha and there is no question of any fraud, misrepresentation or suppression of facts. The Proper Officer has failed to distinguish between error and fraud. Being a part of Government there is no personal interests are involved and there is no question of any malafide intention.

15.4 Impugned Show-cause Notice creates a clear impression that it is a notice issued in a format without even striking out any irrelevant portions and without stating the contraventions committed by the petitioner i.e. whether it's actuated by reason of fraud or any willful misstatement or suppression of facts in order to evade tax. Needless to say that the proceedings under Section 74 have a serious connotation as they allege punitive consequences on account of fraud or any willful misstatement or suppression of facts employed by the person chargeable with tax. In absence of clear charges which the person so alleged is required to answer, the notice is bound to be denied proper opportunity to defend itself. It is submitted that impugned Show Cause Notice under Section 74 of CGST Act is liable to be quashed being in violation of principles of natural justice and lacking in jurisdictional facts to initiate a proceeding under Section 74 of the CGST Act. In the matter of Nkas Services Private Limited vs. State of Jharkhand (P.(T) No.2444 of 2021), the Hon'ble Jharkhand High Court noted that the impugned show cause notice does not fulfil the ingredients of proper show cause notice and thus amounts to a violation of principle of natural justice. In order to proceed under the provisions of Section 74 of the Act, the specific ingredients enumerated thereunder have to be clearly asserted in the notice so that the notice has an opportunity to explain and defend himself. The impugned show cause notice does not contain any foundational facts, such as allegations of fraud or willful misstatement or suppression of facts to evade tax which are sine qua non for assumption of jurisdiction to exercise the power under Section 74 of the Act. As such this Directorate opposes issuing of notice u/s 74 rather in Section 73 and request to kindly withdraw this Show Cause Notice with immediate effect.

15.5 The Taxpayer vide their email dated 08.01.2025 has submitted the details of payments made commission / incentives paid and GST payment details made vide DRC-03 Challans

DISCUSSIONS AND FINDINGS:

16. I have gone through the impugned Show Cause Notice, RUDs to the Show Cause Notice, written submissions made by the Taxpayer. In pursuance of CBIC Circular No. 239/33/2024- GST dated 4.12.2024 issued vide F.No. CBIC - 2016/2/2022-GST for change in the Common Adjudicating Authority. A Corrigendum to Show Cause Notice No.85/2023-GST to 914/2023-GST was issued

by the Joint Director, DGGI, Chandigarh Zonal Unit, Chandigarh vide CBIC DIN: 202412DNN3000000CC0 dated 19.12.2024 for change in the Adjudicating Authority to the Show Cause Notice No. 85/2023-GST to 914-GST dated 29.09.2023 under File No. DGGI/INV/GST/1336/2022-Gr A - O/o ADG - DGGI - ZU- CHANDIGARH issued to all the HPOs of India Post and Directorate of Postal Life Insurance, Chankyapur Post Office Complex, New Delhi - 110 021 to show cause before Additional / Joint Commissioner, CGST Commissionerate, Bengaluru-East, TTMC BMTC Bus Stand Complex, HAL Airport Road, Domluru, Bengaluru-560071, I take up the Notice for adjudication.

17. The issues raised in the impugned Show Cause Notice (s) is based on the investigations conducted by the Officers of the DGGI, Chandigarh Zonal Unit, Chandigarh. The Directorate of Postal Life Insurance (DPLI) through their various HPOs spread across India are engaged in providing life insurance schemes namely **Postal Life Insurance (PLI and Rural Postal Life Insurance (RPIL)**. For their supply of Insurance schemes, they have engaged sales-force/agents and they have been paying Commissions/incentives to them for selling/supplying of insurance schemes on behalf of Postal Life Insurance. The Services supplied by an insurance agent to any person carrying on insurance business has been categorized under Reverse Charge Mechanism and in light of the same, all HPOs/DPLI being recipients of the services are liable to pay GST under Reverse Charge Mechanism, which has not been paid by them to the tune of Rs.1,22,59,44,682/- (CGST Rs.61,29,72,341/- and SGST Rs.61,29,72,341/-)

17.1. The Directorate of Postal Life Insurance is engaged in selling of insurance schemes through the following types of Insurance Agents:

1. Departmental Employees: These are Departmental employees of India Post who get incentives over and above their salaries for selling Insurance Schemes.
2. Gramin Dak Sewak: These are extra Departmental employees who get incentives over and above their emoluments in the form of TRCA (Time related continuity allowance) for selling Insurance Schemes at rural areas.

3. Field Officer: These are retired officers of Postal Department who work as Insurance Agents for the Directorate Postal Life Insurance. Commission is paid to these field officers against the insurance schemes sold by them.
4. Direct Agent: Any person (General Public) can also become an agent to the Directorate Postal Life Insurance. Commission at appropriate rate is paid to these direct agents against the insurance schemes sold by them.

17.2 These Agents were being paid Commission / Incentive for selling of Life Insurance Schemes on behalf of India Post. The service provided by agents/sales-force falls under SAC-997161 (Insurance brokerage and agency services) and applicable rate of GST is @18%. The Head Post Offices/ Sr. Post Offices / Post Offices were required to pay GST under Reverse Charge Mechanism on the commission / incentives being paid to agents in terms of Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017.

17.3 CBIC Board, vide Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017, notified the categories of supply of services on which GST shall be paid by the recipient of the such services. Entry vide Sr. No. 7 of the said Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 has been re-produced below:

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.

17.4 As this is Pan-India implication, Directorate of Postal Life Insurance, Chanakyapuri, New Delhi furnished the details of all the Circles of Postal Life Insurance and furnished the details of commission paid to the Insurance Agents for the Financial Years 2017-18 to 2021-22. On reconciliation of the Data furnished by the PLI by the officers of DGGI, Chandigarh it was observed that several HPOs had not deposited Government Dues for the said Financial Years 2017-18 to 2021-22; some Circles had deposited some amount in their cash ledgers but did not debit the same and some of the Circles used this cash ledger amount to discharge their liability for

further period and in some Circles the liability in respect of the issue involved for the period under investigation was discharged. The Directorate of Postal Life Insurance furnished the extract of e-lekha regarding payment of commission/ incentives to agents / sales-force; after considering the liabilities paid by some of the HPOs towards the commission / incentives paid and based on the details of e-lekha data of commission / incentives provided by DPLI. The Commission/ Incentives paid the agents/ sales-force for selling of Postal Life Insurance and Rural Postal Life Insurance Schemes by the HPOs of Pan-India is to the tune of Rs.6,81,08,03,789/- and the GST on the commission / incentives is of Rs.1,22,59,44,682/- (CGST of R.61,29,72,341/- and SGST of R.61,29,72,341/-). The said demand of Rs.1,22,59,44,682/- is to be demanded and recovered from the HPOs under Section 74 of the CGST Act, 2017 read with Section 74 of the respective SGST Act and Section 21 of UTGST Act along with Interest under Section 50 of the CGST Act, 2017 and Penalty under Section 74 of the CGST Act, 2017.

17.5 The details of HPOs of Pan-India whose liability to pay GST of Rs.1,22,59,44,682/- pertains to 23 States of India and the Show Cause Notices are from 85/2023-GST to 913/2023-GST. The Details of State wise / Year wise of Duty liability of the HPOs is as detailed below in **TABLE-1**. Further, the duty payable by the respective Head Post Office, State wise /year-wise is as per the Annexure enclosed to this Order-in-Original marked as **Rectified Annexure-1**.

TABLE-1								
Sl. NO	State	2017-18	2018-19	2019-20	2020-21	2021-22	Total	GST Payable (@18%)
1	Andhra Pradesh	1641534 9	755840 7	2628647 3	2577301 56	1146294 03	422619788	7,60,71, 562
2	Assam	4871435 6	205402 03	1789707 9	6447244 8	6722351 2	218847598	3,93,92, 568
3	Bihar	1628211 0	220287 02	1928420 8	1050060 18	6205884 2	224659880	4,04,38, 778
4	Chhattisgarh	1340717 1	131271 48	1258961 2	6835909 9	4200128 6	149484316	2,69,07, 177
5	Delhi	1854524 0	287383 84	1406316 9	4768687 3	4128797 3	150321639	2,70,57, 895
6	Gujarat	5750795 8	644964 09	4167042 3	1966942 84	1188512 76	479220350	8,62,59, 663
7	Haryana	1397165 1	190773 98	1711863 8	8403330 0	4318534 4	177386331	3,19,29, 540

8	Himachal Pradesh	9705857	109693 86	3835231 3	1166147 19	5378571 6	229427991	4,12,97, 038
9	Jammu & Kashmir	1293579	140980 0	1059406	4179302	3708428	11650515	20,97, 093
10	Jharkhand	9487111	111197 03	1434094 3	3094493 5	2582404 0	91716732	1,65,09, 012
11	Karnataka	4910457 4	681165 62	6267010 7	4429351 20	2862405 44	909066907	16,36,32, 043
12	Kerala	3294547 6	283283 81	3508195 7	2273190 21	1185286 99	442203534	7,95,96, 636
13	Madhya Pradesh	2682709 5	208251 23	6988636	6024125 2	6498729 3	179869399	3,23,76, 492
14	Maharashtra	2534984 3	136097 97	1968406 7	9984885 3	1747583 87	333250947	5,99,85, 170
15	North East Circle	1031153 4	145563 27	6104718	4020510 7	1535150 2	86529188	1,55,75, 254
16	Orissa Circle	4408879 7	526978 16	3270607 9	1286118 61	1143246 39	372429192	6,70,37, 255
17	Punjab	8280028	117674 00	1286813 5	3951092 6	2946396 1	101890450	1,83,40, 281
18	Rajasthan	1915995 0	195498 46	2034829 2	1490215 84	8341065 4	291490326	5,24,68, 259
19	Tamil Nadu	6410050 1	652813 99	8483644 8	5266623 31	3207889 07	106166958 6	19,11,00, 525
20	Telangana	7891425	115098 79	1103814 6	9679605 2	6382129 1	191056793	3,43,90, 223
21	Uttar Pradesh	2838954 7	214316 07	2472467 4	9844165 6	1057260 91	278713575	5,01,68, 444
22	Uttarakhand	5993484	157742 56	1539848 6	3342959 0	1636983 5	86965651	1,56,53, 817
23	West Bengal	2201013 4	344710 47	3621077 4	1036171 12	1240240 34	320333101	5,76,59, 958
	Total							1,22,59,44,68 2

17.6 Further, the Directorate of Postal Life Insurance, New Delhi, (SCN No. 914/2023-GST) knew about the provisions of GST regarding payment of GST under RCM. However, despite that they failed to suitably direct the officers under them for strict compliance of GST Provisions. They failed in their duty to follow the law of the land in case of GST. DPLI has abetted and in a way assisted HPOs in the evasion of GST. The above act has also rendered them liable to penal action under Section 125 of the CGST Act, 2017 read with respective Section of SGST Act and Section 21 of UTGST Act in as much as they have abetted HPOs in committing offences of non-payment of GST under RCM.

18. HPOs of Pan-India is a registered GST Taxpayer; the scheme of GST rests on the voluntary compliance by a taxpayer entrusted with the responsibility to pay the applicable GST. Such self-assessment is prescribed in Section 59 of CGST Act, 2017 in terms of which the taxable person must self-assess the liability, discharge it and file prescribed statutory returns. As such the original hypothesis with which one starts out is that the taxpayer would be complying with the law in all earnestness and with assiduousness that is warranted of a responsible taxpayer. The action of disclosure itself is ordinarily limited to the details contained in the monthly returns and annual return filed and onus to determine facts and issues relevant to the correct ascertainment and discharge of GST levy & availment of ITC, remains with the taxpayer. If such facts based on which an independent and proper evaluation can be made is kept away from the department due to an act of omission or commission by the taxpayer responsible to avail eligible ITC and to pay the tax, it would constitute a situation where the provisions of Section 74(1) of the CGST Act, 2017 appeared to be invocable. In the instant case, the Departmental investigations conducted by the officers of the DGGI, Chandigarh Zonal Unit, Chandigarh the affairs of the HPOs and on examination of various documents have arrived at the correct facts. Hence, the taxpayer had suppressed the correct facts as well as willfully mis-stated the facts in respect of various transactions as detailed preceding paras to avail ineligible ITC would have completely escaped from the knowledge of the Department and therefore the provisions of Section 74(1) are attracted. Thus, by the acts described above, it is clear that the taxpayer has suppressed the taxable value of supply from the knowledge of the Department with the deliberate intention to evade GST. It is clear that this has led to the evasion of Rs.1,22,59,44,682/- (CGST of R.61,29,72,341/- and SGST of R.61,29,72,341/-) towards non-payment/ short-payment of RCM on the commission / incentives paid the Agents / sales-force for the supply of Insurance schemes on behalf of Postal Life Insurance / Rural Postal Life Insurance. The said amounts of Rs.1,22,59,44,682/- (CGST of R.61,29,72,341/- and SGST of R.61,29,72,341/-) is to be demanded and recovered from the Taxpayer/HPOs under Section 74 of the CGST Act, 2017 read with Section 74 of the respective SGST Act and Section 21 of UTGST Act along with Interest under Section 50 of the CGST Act, 2017 and Penalty under Section 74 of the CGST Act, 2017.

19. HPOs/DPIIL vide their reply furnishing the details of the payments made in respect of their liabilities. It is seen some of the HPOs have paid the RCM liability vide DRC-03 Challans and some of the HPOs have submitted the challan paid towards the RCMs; the same cannot be considered as duty paid. As per Notification No. 12/2024- Central Tax dated 10.07.2024, read with Circular No. 238/32/2024-GST dated 15.10.2024. Taxpayers will be able to adjust payments made through DRC-03 against any outstanding demand. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A. The HPOs need to link the said DRC 03 to the liability created on the common portal vide DRC 07 as per provisions of Rule 142(2B) of the CGST Rules, 2017. Once the said DRC 03 is linked the same is liable for appropriation. Once the adjustment is made, corresponding entries will automatically be posted in the taxpayer's liability ledger to reflect the updated status of demands.

Extract of Notification No. 12/2024- Central Tax dated 10.07.2024 is re-produced below:

(2B)Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in FORM GST PMT -01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT -01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03.

20. Further, in this context, the decision of the Hon'ble Supreme Court in *Pratibha Processors vs. Union of India* [1996 (88) ELT 12-SC] may be referred, wherein it was held as under:

“13. In fiscal Statutes, the import of the words – “tax”, “interest”, “penalty”, etc. are well known. They are different concepts. Tax is the amount payable as a result of the charging provision. It is a compulsory exaction of money by a public authority for public purposes, the payment of which is enforce by law. Penalty is ordinarily levied on an assessee for some contumacious conduct or for a deliberate violation of the provisions of the particular statute. Interest is compensatory in character and is imposed on an assessee who has withheld payment of any tax as and when it is due and payable. The levy of interest is geared to actual amount of tax withheld and the extent of the delay in paying the tax on the due date. Essentially, it is compensatory and different from penalty – which is penal in character.”

21. I find that the notice proposed to impose penalty under Section 74 of the CGST Act 2017. The imposition of penalty under section 74 of CGST Act 2017 as proposed in the show cause notice is not optional; once the demand has been confirmed as above the penalty follows. Accordingly, I hold that the Taxpayer is liable for penalty under section 74 of the CGST Act 2017 read with Section 20 of the IGST Act 2017.

22. Having confirmed the demand for ineligible credit as above, liability for interest on the unpaid GST/ short paid GST or ineligible ITC availed is an automatic consequence. Accordingly, I hold the notice is liable for interest under the provisions of Section 50 of the CGST/KGST Act, 2017 as charged.

Imposition of Interest & Penalty:

23. Section 50 of the Act contains a provision relating to levy of Interest on delayed payment of tax on his. The liability of interest would automatic be arisen if the tax due is paid after due day of payment of tax as prescribed. I rely upon the judgement of the Hon'ble Jarkhand High Court in the case of *M/s. Mahadev Construction* reported at 2020 (36) G.S.T.L. 343(Jhar.), wherein it was held that

“Liability of interest is automatic, the same is required to adjudicated in event of an assessee disputes in computation or vary liaibility of interest,

by initiation of adjudication proceeding under Section 73 or Section 74 of the CGST Act.”

24. Further, I also rely upon the Judgement dated 19th December 2019 of the Hon'ble Madras High Court as elaborated at para 21 in the judgement of Hon'ble Jharkhand High Court in the case of Mahadev Construction report at 2020 (36) G.S.T.L. (343) (Jhar.), wherein it was held that

“27. A careful perusal of the above said provision would show that every person who is liable to pay tax, but fails to pay the same or an part thereof within the period prescribed shall, on his own, pay interest at such rate not exceeding 18% for the period for which the tax or any part thereof remains unpaid. Thus, sub clause (1) of Section 50 clearly mandates the assessee to pay the interest on his own for the period for which the tax or any part thereof remains unpaid. The liability to pay interest is evidently fastened on the assessee and the same has to be discharged on his own. Thus, there cannot be any two view on the liability to pay interest under Section 50(1) of the said Act. In other words, such liability is undoubtedly an automatic liability fastened on the assessee to pay on his own for the period for which tax or any part thereof remains unpaid.

25. In view of the foregoing, I proceed to pass the following order:

ORDER

- (i) I confirm and demand the total GST amounting to Rs. 1,22,59,44,682/- (CGST Rs. 61,29,72,341/- & SGST Rs. 61,29,72,341/-) in respect of HPOs mentioned (Show Cause Notice No. 85/2023-GST to 913/2023-GST) in Para No.17.5. **Table-1** above being GST not paid by the HPOs during the period 01.07.2017 to 31.03.2022 under Section 74 of CGST Act read with Section 74 of respective SGST Act and Section 21 of UTGST Act. The respective individual Head Post Offices; State-wise / Year-wise is as per the Annexure enclosed to this Order-in-Original marked as **“Rectified Annexure-1”**
- (ii) I impose Interest at the applicable rates on the GST demanded at Para No.25 (i) above from them under Section 50 of CGST Act read with Section 50 of respective SGST Act and Section 21 of UTGST Act.
- (iii) I impose equal Penalty of Rs. 1,22,59,44,682/- (CGST Rs. 61,29,72,341/- & SGST Rs. 61,29,72,341/-) upon them under Section 74 of CGST Act read with respective sections of SGST Acts and UTGST Act for willful-misstatement and deliberately suppressing the facts & contravening the

relevant provisions of laws as discussed in foregoing paras with the intent to evade payment GST as demanded at Para No.25(i) above.

(b) I impose Penalty of Rs.25,000/- upon Directorate of Postal Life Insurance, Chanakyapuri Post Office Complex, New Delhi- 110021 (SCN No. 914/2023-GST dated 29.09.2023) under Section- 125 of the CGST Act, 2017 read with respective Section of SGST Act, 2017 and Section- 21 of UTGST Act and Rules made thereunder.

Encl: "Rectified Annexure-1"

(डॉ.सुषमा.जे)
(Dr. SUSHMA. J)
JOINT COMMISSIONER
BENGALURU EAST COMMISSIONERATE

1. The HPO, Adoni, KURNOOL , Andhra Pradesh,
GSTIN: 37AAAGH0086A1ZW SCN No.: 85/2023-GST dated 29.09.2023
2. The HPO, Amadalavasala, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AAAGH0296J1Z9 SCN No.: 86/2023-GST dated 29.09.2023
3. The HPO, Amalapuram, KAKINADA, Andhra Pradesh,
GSTIN: 37AAAGP0177Q1ZR SCN No.: 87/2023-GST dated 29.09.2023
4. The HPO, Anakapalle, VISAKHAPATNAM SOUTH, Andhra Pradesh,
GSTIN: 37AAAGH0104H1ZZ SCN No.: 88/2023-GST dated 29.09.2023
5. The HPO, Anantapur, ANANTAPUR, Andhra Pradesh,
GSTIN: 37AAAGP0701Q1Z5 SCN No.: 89/2023-GST dated 29.09.2023
6. The HPO, Arundalpet, GUNTUR, Andhra Pradesh,
GSTIN: 37AAAGG0647J2ZE SCN No.: 90/2023-GST dated 29.09.2023
7. The HPO, Avanigadda, VIJAYAWADA, Andhra Pradesh,
GSTIN: 37AAAGA0765R1Z2 SCN No.: 91/2023-GST dated 29.09.2023
8. The HPO, Bapatla, AMARAVATHI DIVISION, Andhra Pradesh,
GSTIN: 37AAAGH0113C2Z7 SCN No.: 92/2023-GST dated 29.09.2023
9. The HPO, Bhimavaram, ELURU, Andhra Pradesh,
GSTIN: 37AAAGB0196H2ZK SCN No.: 93/2023-GST dated 29.09.2023
10. The HPO, Bobbili, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AAAGB0383G1ZQ SCN No.: 94/2023-GST dated 29.09.2023
11. The HPO, Buckinghampet, AMARAVATHI DIVISION, Andhra Pradesh,
GSTIN: 37AAAGB0398D1ZP SCN No.: 95/2023-GST dated 29.09.2023
12. The HPO, Chandragiri, TIRUPATI , Andhra Pradesh,
GSTIN: 37AAAGH0093M1Z8 SCN No.: 96/2023-GST dated 29.09.2023
13. The HPO, Chirala, NELLORE, Andhra Pradesh,
GSTIN: 37AASFP8344E1ZR SCN No.: 97/2023-GST dated 29.09.2023
14. The HPO, Chittoor, TIRUPATI , Andhra Pradesh,
GSTIN: 37AAAGP0182K2Z5 SCN No.: 98/2023-GST dated 29.09.2023

15. The HPO, Cuddapah, KADAPA, Andhra Pradesh,
GSTIN: 37AAAGP0940B1ZR SCN No.: 99/2023-GST dated 29.09.2023
16. The HPO, Dharmavaram, ANANTAPUR, Andhra Pradesh,
GSTIN: 37AAAGP0700R1Z4 SCN No.: 100/2023-GST dated 29.09.2023
17. The HPO, Eluru, ELURU, Andhra Pradesh,
GSTIN: 37AAAGE0109H1ZX SCN No.: 101/2023-GST dated 29.09.2023
18. The HPO, Gudivada, VIJAYAWADA, Andhra Pradesh,
GSTIN: 37AAAGG1356E1ZQ SCN No.: 102/2023-GST dated 29.09.2023
19. The HPO, Gudur, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGG0626F2ZS SCN No.: 103/2023-GST dated 29.09.2023
20. The HPO, Guntakal (including RMS AG - GUNTAKAL and PSD - GUNTAKAL), ANANTAPUR,
Andhra Pradesh, GSTIN: 37AAAGP0953L1Z1 SCN No.: 104/2023-GST dated 29.09.2023
21. The HPO, Hindupur, ANANTAPUR, Andhra Pradesh,
GSTIN: 37AAAGP0944F1ZF SCN No.: 105/2023-GST dated 29.09.2023
22. The HPO, Jangareddigude-m, ELURU, Andhra Pradesh,
GSTIN: 37AAAGH0103A2ZD SCN No.: 106/2023-GST dated 29.09.2023
23. The HPO, Kakinda, KAKINADA DIVISION, Andhra Pradesh,
GSTIN: 37AAAGH0079P1Z0 SCN No.: 107/2023-GST dated 29.09.2023
24. The HPO, Kandukur, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGT0198M2ZP SCN No.: 108/2023-GST dated 29.09.2023
25. The HPO, Kavali, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGP0269D1ZH SCN No.: 109/2023-GST dated 29.09.2023
26. The HPO, Kovvur, ELURU, Andhra Pradesh,
GSTIN: 37AAAGK0130N1ZH SCN No.: 110/2023-GST dated 29.09.2023
27. The HPO, Kurnool (including PMG KURNOOL), KURNOOL, Andhra Pradesh, GSTIN:
37AAAGH0071F1ZT SCN No.: 111/2023-GST dated 29.09.2023
28. The HPO, Machilipatnam, VIJAYAWADA, Andhra Pradesh,
GSTIN: 37AAAGP0909A1ZS SCN No.: 112/2023-GST dated 29.09.2023
29. The HPO, Madanapalle, TIRUPATI, Andhra Pradesh,
GSTIN: 37AAAGH0117G2ZV SCN No.: 113/2023-GST dated 29.09.2023
30. The HPO, Mangalagiri, AMARAVATHI DIVISION, Andhra Pradesh,
GSTIN: 37AAAGM0120N2ZG SCN No.: 114/2023-GST dated 29.09.2023
31. The HPO, Markapur, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGM0344Q1Z1 SCN No.: 115/2023-GST dated 29.09.2023
32. The HPO, Nandyal, KURNOOL, Andhra Pradesh,
GSTIN: 37AAAGN0077R1ZS SCN No.: 116/2023-GST dated 29.09.2023
33. The HPO, Narsaraopet, GUNTUR, Andhra Pradesh,
GSTIN: 37AAAGP0861K1Z4 SCN No.: 117/2023-GST dated 29.09.2023
34. The HPO, Narsipatnam, VISAKHAPATNAM SOUTH, Andhra Pradesh,
GSTIN: 37AAAGH0133G1ZW SCN No.: 118/2023-GST dated 29.09.2023
35. The HPO, Nellore, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGH0127A1Z6 SCN No.: 119/2023-GST dated 29.09.2023
36. The HPO, Ongole, NELLORE, Andhra Pradesh,
GSTIN: 37AADAP8759M1ZO SCN No.: 120/2023-GST dated 29.09.2023
37. The HPO, Palakole, ELURU, Andhra Pradesh,

- GSTIN: 37AAAGP0246G2ZH SCN No.: 121/2023-GST dated 29.09.2023
38. The HPO, Parvatipuram, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AAAGP0917N1Z1 SCN No.: 122/2023-GST dated 29.09.2023
39. The HPO, PMG VIJAYAWADA, ELURU, Andhra Pradesh,
GSTIN: 37AAAGV0200N1ZB SCN No.: 123/2023-GST dated 29.09.2023
40. The HPO, Proddatur, KADAPA, Andhra Pradesh,
GSTIN: 37AAAGP0768F1Z9 SCN No.: 124/2023-GST dated 29.09.2023
41. The HPO, Pulivendla, KADAPA, Andhra Pradesh,
GSTIN: 37AAAGP0316D1ZT SCN No.: 125/2023-GST dated 29.09.2023
42. The HPO, Rajahmundry, RAJAMAHENDRAVARAM DIVISION, Andhra Pradesh, GSTIN:
37AAAGH0070E1ZW SCN No.: 126/2023-GST dated 29.09.2023
43. The HPO, Rajampet, KADAPA, Andhra Pradesh,
GSTIN: 37AAAGP0935L1Z3 SCN No.: 127/2023-GST dated 29.09.2023
44. The HPO, Ramachandra Puram, KAKINADA DIVISION, Andhra Pradesh,
GSTIN: 37AAAGP0152R1ZY SCN No.: 128/2023-GST dated 29.09.2023
45. The HPO, Rajole, KAKINADA DIVISION, Andhra Pradesh,
GSTIN: 37AAAGH0075B2ZW SCN No.: 129/2023-GST dated 29.09.2023
46. The HPO, Samalkot, KAKINADA DIVISION, Andhra Pradesh,
GSTIN: 37AADAP2245C1ZW SCN No.: 130/2023-GST dated 29.09.2023
47. The HPO, Sattenapalli, GUNTUR, Andhra Pradesh,
GSTIN: 37AAAGP0971N1ZV SCN No.: 131/2023-GST dated 29.09.2023
48. The HPO, Srikalahasti, TIRUPATI, Andhra Pradesh,
GSTIN: 37AAAGP0219D1ZR SCN No.: 132/2023-GST dated 29.09.2023
49. The HPO, T.P.Gudem, ELURU, Andhra Pradesh,
GSTIN: 37AAAGH0134B2Z4 SCN No.: 133/2023-GST dated 29.09.2023
50. The HPO, Srikakulam, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AABAH6368L1Z7 SCN No.: 134/2023-GST dated 29.09.2023
51. The HPO, Tanuku (including Superintendent RMS TP Division Tirupati),
ELURU, Andhra Pradesh, GSTIN: 37AAAGH0110B3ZB SCN No.: 135/2023-GST dated 29.09.2023
52. The HPO, Tekkali, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AAAGH0302M1ZO SCN No.: 136/2023-GST dated 29.09.2023
53. The HPO, Tenali, AMARAVATHI DIVISION, Andhra Pradesh,
GSTIN: 37AAAGH0100D2ZA SCN No.: 137/2023-GST dated 29.09.2023
54. The HPO, Tirupathi, TIRUPATI, Andhra Pradesh,
GSTIN: 37AAAGH0052C1Z2 SCN No.: 138/2023-GST dated 29.09.2023
55. The HPO, Vijayawada (including RMS Y DN - VJA and Superintendent PSD Vijayawada), ELURU,
Andhra Pradesh, GSTIN: 37AAAGV0200N1ZB SCN No.: 139/2023-GST dated 29.09.2023
56. The HPO, Visakhapatnam, VISAKHAPATNAM CENTRAL, Andhra Pradesh, GSTIN:
37AAAGH0344F1ZT SCN No.: 140/2023-GST dated 29.09.2023
57. The HPO, Vizianagaram, VIZIANAGARAM, Andhra Pradesh,
GSTIN: 37AAAGP0744D1ZL SCN No.: 141/2023-GST dated 29.09.2023
58. The HPO, Waltair RS, VISAKHAPATNAM CENTRAL, Andhra Pradesh,
GSTIN: 37AAAGP0822N1Z5 SCN No.: 142/2023-GST dated 29.09.2023
59. The HPO, Podili HO Andhra Pradesh, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGP0960M2ZZ SCN No.: 143/2023-GST dated 29.09.2023

60. The HPO, Nuzvid, VIJAYAWADA, Andhra Pradesh,
GSTIN: 37AAAGN0181J1ZB SCN No.: 144/2023-GST dated 29.09.2023
61. The HPO, Kanigiri, NELLORE, Andhra Pradesh,
GSTIN: 37AAAGP0960M1Z0 SCN No.: 145/2023-GST dated 29.09.2023
62. The HPO, Guwahati GPO (including AD, CPMG, Assam Circle and Director, PTC, Guwahati),
GUWAHATI I DIVISION, Assam, GSTIN: 18AAAGS1372L1ZZ SCN No.: 146/2023-GST dated
29.09.2023
63. The HPO, Silchar (including HRO, Silchar, RMS), SILCHAR DIVISION, Assam, GSTIN:
18AAAGS1326Q1ZV SCN No.: 147/2023-GST dated 29.09.2023
64. The HPO, Barpeta, GUWAHATI I DIVISION, Assam, GSTIN: 18AAAGB0371G1ZU SCN No.:
148/2023-GST dated 29.09.2023
65. The HPO, Dibrugarh, DIBRUGARH DIVISION, Assam,
GSTIN: 18AAAGP0365A1ZQ SCN No.: 149/2023-GST dated 29.09.2023
66. The HPO, Diphu, GUWAHATI II DIVISION, Assam,
GSTIN: 18AAAGD1712K1ZO SCN No.: 150/2023-GST dated 29.09.2023
67. The HPO, Dhubri, BONGAIGAON DIVISION, Assam,
GSTIN: 18AAAGD0723L1ZL SCN No.: 151/2023-GST dated 29.09.2023
68. The HPO, Guwahati University, GUWAHATI I DIVISION, Assam,
GSTIN: 18AAAGP0786R1ZI SCN No.: 152/2023-GST dated 29.09.2023
69. The HPO, Golaghat, JORHAT DIVISION, Assam,
GSTIN: 18AAALP1710C2ZJ SCN No.: 153/2023-GST dated 29.09.2023
70. The HPO, Hailakandi, SILCHAR DIVISION, Assam,
GSTIN: 18AAAGH0410A1ZC SCN No.: 154/2023-GST dated 29.09.2023
71. The HPO, Jorhat, JORHAT DIVISION, Assam,
GSTIN: 18AAALP1622R1ZM SCN No.: 155/2023-GST dated 29.09.2023
72. The HPO, Kokrajhar, BONGAIGAON DIVISIO, Assam,
GSTIN: 18AAAGK0455Q2ZY SCN No.: 156/2023-GST dated 29.09.2023
73. The HPO, Mongaldai, TEZPUR DIVISION, Assam,
GSTIN: 18AAAGP0741G1ZI SCN No.: 157/2023-GST dated 29.09.2023
74. The HPO, Nawgaon, GUWAHATI II DIVISION, Assam,
GSTIN: 18AAAGN0377G1ZC SCN No.: 158/2023-GST dated 29.09.2023
75. The HPO, Nalbari, GUWAHATI I DIVISION, Assam,
GSTIN: 18AAALN1952G2Z1 SCN No.: 159/2023-GST dated 29.09.2023
76. The HPO, Sibsagar, JORHAT DIVISION, Assam,
GSTIN: 18AAALP1698K2ZF SCN No.: 160/2023-GST dated 29.09.2023
77. The HPO, Tezpur, TEZPUR DIVISION, Assam,
GSTIN: 18AAAGT0411K1ZE SCN No.: 161/2023-GST dated 29.09.2023
78. The HPO, Tinsukia, TINSUKIA DIVISION, Assam,
GSTIN: 18AAAGT0348B1ZL SCN No.: 162/2023-GST dated 29.09.2023
79. The HPO, Karimganj, SILCHAR DIVISION, Assam,
GSTIN: 18AAALP2191H1ZX SCN No.: 163/2023-GST dated 29.09.2023
80. The HPO, North Lakhimpur, TEZPUR DIVISION, Assam,
GSTIN: 18AAAGP0258A2ZP SCN No.: 164/2023-GST dated 29.09.2023
81. The HPO, Chief Postmaster Patna GPO [including DIRECTOR OF ACCOUNTS (POSTAL), PATNA;
Accounts Officer (Cash) DA(P) Patna; Asstt. Director (Cash), O/o the Chief Postmaster General Bihar
Circle Patna and Manager PSD] PATNA CENTRAL DIVISION, Bihar, GSTIN: 10AAAGD0935J1ZZ

- SCN No.: 165/2023-GST dated 29.09.2023
82. The HPO, Postmaster Betiah HO, MUZAFFARPUR DIVISION, Bihar, GSTIN: 10AAAGP0171J1ZR SCN No.: 166/2023-GST dated 29.09.2023
 83. The HPO, Postmaster Sitamarhi HO, DARBHANGA DIVISION, Bihar, GSTIN: 10AAAGH0478Q1ZB SCN No.: 167/2023-GST dated 29.09.2023
 84. The HPO, Postmaster Darbhanga HO, DARBHANGA DIVISION, Bihar, GSTIN: 10AAAGH0431F1ZD SCN No.: 168/2023-GST dated 29.09.2023
 85. The HPO, Postmaster Laheriasarai HO, DARBHANGA DIVISION, Bihar, GSTIN: 10AAAGH0443K1ZY SCN No.: 169/2023-GST dated 29.09.2023
 86. The HPO, Postmaster Samastipur HO (including HRO RMS NB Division Samastipur), DARBHANGA DIVISION, Bihar, GSTIN: 10AAALS7462A2ZF SCN No.: 170/2023-GST dated 29.09.2023
 87. The HPO, Postmaster Begusarai HO, BEGUSARAI DIVISION, Bihar, GSTIN: 10AAALB2096H1ZN SCN No.: 171/2023-GST dated 29.09.2023
 88. The HPO, Postmaster Saharsa HO, BEGUSARAI DIVISION, Bihar, GSTIN: 10AAAGH0452A1ZI SCN No.: 172/2023-GST dated 29.09.2023
 89. The HPO, Postmaster Purnia HO, PURNEA DIVISION, Bihar, GSTIN: 10AAAGP0995E1ZM SCN No.: 173/2023-GST dated 29.09.2023
 90. The HPO, Postmaster Arrah HO, PATNA WEST DIVISION, Bihar, GSTIN: 10AAAGH0367N1ZL SCN No.: 174/2023-GST dated 29.09.2023
 91. The HPO, Postmaster Buxar HO, PATNA WEST DIVISION, Bihar, GSTIN: 10AAAGH0366P1ZI SCN No.: 175/2023-GST dated 29.09.2023
 92. The HPO, Postmaster Sasaram HO, GAYA DIVISION, Bihar, GSTIN: 10AAALT1154A2ZT SCN No.: 176/2023-GST dated 29.09.2023
 93. The HPO, Postmaster Aurangabad HO, GAYA DIVISION, Bihar, GSTIN: 10AAAGH0391A1ZC SCN No.: 177/2023-GST dated 29.09.2023
 94. The HPO, Postmaster Nawada HO, GAYA DIVISION, Bihar, GSTIN: 10AAAGH0430E1ZG SCN No.: 178/2023-GST dated 29.09.2023
 95. The HPO, Postmaster Biharsharif HO, PATNA EAST DIVISION, Bihar, GSTIN: 10AAAGP0925J1ZP SCN No.: 179/2023-GST dated 29.09.2023
 96. The HPO, Postmaster MungerHO, BHAGALPUR DIVISION, Bihar, GSTIN: 10AAAGH0436C1ZE SCN No.: 180/2023-GST dated 29.09.2023
 97. The HPO, Postmaster Bhagalpur HO (including Assistant Director-1 Office of Postmaster General East Region Bihar), BHAGALPUR DIVISION, Bihar, GSTIN: 10AAAGP0699H1ZF SCN No.: 181/2023-GST dated 29.09.2023
 98. The HPO, Postmaster Hazipur HO, VAISHALI DIVISION, Bihar, GSTIN: 10AAAGH0414E1ZG SCN No.: 182/2023-GST dated 29.09.2023
 99. The HPO, Postmaster Muzaffarpur HO (including HRO RMS U Division Muzaffarpur), MUZAFFARPUR DIVISION, Bihar, GSTIN: 10AAAGH0505A1ZO SCN No.: 183/2023-GST dated 29.09.2023
 100. The HPO, Postmaster Chhapra HO, VAISHALI DIVISION, Bihar, GSTIN: 10AAAGH0451D1ZD SCN No.: 184/2023-GST dated 29.09.2023
 101. The HPO, Postmaster Bankipur HO (including HRO RMS PT Division Patna), PATNA CENTRAL DIVISION, Bihar, GSTIN: 10AAAGS1515H1ZV SCN No.: 185/2023-GST dated 29.09.2023
 102. The HPO, Sr. Postmaster Gaya HO (including HRO RMS C Division Gaya), GAYA DIVISION, Bihar, GSTIN: 10AAAGG1374C1Z8 SCN No.: 186/2023-GST dated 29.09.2023

103. The HPO, Postmaster Marhawah HO, VAISHALI DIVISION, Bihar, GSTIN: 10AAAGH0450C1ZG SCN No.: 187/2023-GST dated 29.09.2023
104. The HPO, Postmaster Jahanabad HO, PATNA EAST DIVISION, Bihar, GSTIN: 10AAAGJ0194H1ZV SCN No.: 188/2023-GST dated 29.09.2023
105. The HPO, Postmaster Jamuni HO, BHAGALPUR DIVISION, Bihar, GSTIN: 10AAAGP0875M1ZA SCN No.: 189/2023-GST dated 29.09.2023
106. The HPO, Postmaster, Supaul Head Post Office, DARBHANGA DIVISION, Bihar, GSTIN: 10AAAGS1735H1ZP SCN No.: 190/2023-GST dated 29.09.2023
107. The HPO, Postmaster Siwan HO, VAISHALI DIVISION, Bihar, GSTIN: 10AAALH0909F1ZV SCN No.: 191/2023-GST dated 29.09.2023
108. The HPO, Postmaster Gopalganj HO, VAISHALI DIVISION, Bihar, GSTIN: 10AAALH0902Q1ZF SCN No.: 192/2023-GST dated 29.09.2023
109. The HPO, Postmaster Motihari H.O., , Bihar, GSTIN: 10AAGH0396H12T SCN No.: 193/2023-GST dated 29.09.2023
110. The HPO, Postmaster Lohia Nagar HO Patna, PATNA CENTRAL DIVISION, Bihar, GSTIN: 10AAAGL0257M1ZM SCN No.: 194/2023-GST dated 29.09.2023
111. The HPO, Postmaster Katihar HO, PURNEA DIVISION, Bihar, GSTIN: 10AAAGP0986K1ZA SCN No.: 195/2023-GST dated 29.09.2023
112. The HPO, Postmaster Banka HO, BHAGALPUR DIVISION, Bihar, GSTIN: 10AAAGP0792F1ZP SCN No.: 196/2023-GST dated 29.09.2023
113. The HPO, Postmaster Madhubani HO, DARBHANGA DIVISION, Bihar, GSTIN: 10AAAGH0409M1ZW SCN No.: 197/2023-GST dated 29.09.2023
114. The HPO, Raigarh HO (including CPMG, Raipur; HRO, RMS, Raipur & Supdt. PSD, Raipur), RAIGARH, Chhattisgarh, GSTIN: 22AAAGH0337J1ZU SCN No.: 198/2023-GST dated 29.09.2023
115. The HPO, Ambikapur HO, RAIGARH, Chhattisgarh, GSTIN: 22AAAGP0811K1ZP SCN No.: 199/2023-GST dated 29.09.2023
116. The HPO, Raipur HO, DIVISION-I RAIPUR, Chhattisgarh, GSTIN: 22AAAGR0433H1ZS SCN No.: 200/2023-GST dated 29.09.2023
117. The HPO, Bilaspur HO, BILASPUR, Chhattisgarh, GSTIN: 22AAALP2161P1ZX SCN No.: 201/2023-GST dated 29.09.2023
118. The HPO, Korba HO, Division - DIVISION KORBA, Chhattisgarh, GSTIN: 22AAAGH0318D1ZA SCN No.: 202/2023-GST dated 29.09.2023
119. The HPO, Jagadapur HO, DIVISION IV RAIPUR, Chhattisgarh, GSTIN: 22AAAAP6111A1ZH SCN No.: 203/2023-GST dated 29.09.2023
120. The HPO, Kanker HO, DIVISION IV RAIPUR, Chhattisgarh, GSTIN: 22AAIFP8635L2ZU SCN No.: 204/2023-GST dated 29.09.2023
121. The HPO, Durg HO, DIVISION BHILAI-I, Chhattisgarh, GSTIN: 22AAAJH0588C1ZP SCN No.: 205/2023-GST dated 29.09.2023
122. The HPO, Rajnandgaon HO, DIVISION BHILAI -II, Chhattisgarh, GSTIN: 22AAAGH0074A1ZB SCN No.: 206/2023-GST dated 29.09.2023
123. The HPO, Junjgir HO, BILASPUR, Chhattisgarh, GSTIN: 22AAAGP0772K1ZD SCN No.: 207/2023-GST dated 29.09.2023
124. The HPO, DDAP Raipur, DIVISION-III RAIPUR, Chhattisgarh, GSTIN: 22AAAGD0726R1ZH SCN No.: 208/2023-GST dated 29.09.2023
125. The HPO, New Delhi HO, CONNAUGHT PLACE, Delhi,

- GSTIN: 07AAAGN0037P1Z7 SCN No.: 209/2023-GST dated 29.09.2023
126. The HPO, Delhi GPO [including SSRM/DDO NEW DELHI SORTING DIVISION; ASST.DIR (PC); SSRM,AIR MAIL SORTING DIVISION; ACAO & DDO, Business Development Directorate and Director of Accounts (Postal) Delhi], OLD DELHI, Delhi, GSTIN: 07AAAGC0070R1ZD SCN No.: 210/2023-GST dated 29.09.2023
127. The HPO, Sansad Marg HO, CONNAUGHT PLACE, Delhi, GSTIN: 07AAAGH0019M2ZK SCN No.: 211/2023-GST dated 29.09.2023
128. The HPO, Ramesh Nagar HO, KIRTI NAGAR, Delhi, GSTIN: 07AAAGS0293N2ZV SCN No.: 212/2023-GST dated 29.09.2023
129. The HPO, Ashok Vihar HO, WAZIRPUR, Delhi, GSTIN: 07AAAGH0073H2ZP SCN No.: 213/2023-GST dated 29.09.2023
130. The HPO, Indraprastha HO, DARYA GANJ, Delhi, GSTIN: 07ACBFS1289G1Z2 SCN No.: 214/2023-GST dated 29.09.2023
131. The HPO, Sarojini Nagar HO, NARAINA, Delhi, GSTIN: 07AAAGH0037B2Z5 SCN No.: 215/2023-GST dated 29.09.2023
132. The HPO, Lodi Road HO, CONNAUGHT PLACE, Delhi, GSTIN: 07AAAGL0020Q2ZF SCN No.: 216/2023-GST dated 29.09.2023
133. The HPO, Krishna Nagar HO, GANDHI NAGAR, Delhi, GSTIN: 07AAAGS0090K2Z6 SCN No.: 217/2023-GST dated 29.09.2023
134. The HPO, Jhilmil HO, SHAHDARA, Delhi, GSTIN: 07AAAGJ0057R2Z2 SCN No.: 218/2023-GST dated 29.09.2023
135. The HPO, Naraina Ind Est HO, NARAINA, Delhi, GSTIN: 07AAAGP0129A2ZY SCN No.: 219/2023-GST dated 29.09.2023
136. The HPO, Kalkaji HO, NEHRU PLACE, Delhi, GSTIN: 07AAAGH0047R2Z6 SCN No.: 220/2023-GST dated 29.09.2023
137. The HPO, Sr. Postmaster Ahmadabad GPO [including AD(PC) O/o CPMG, Ahmedabad and Manager, MMS, Ahmedabad], DIVISION-II - NARODA ROAD, Gujarat, GSTIN: 24AAAGC0117P2ZO SCN No.: 221/2023-GST dated 29.09.2023
138. The HPO, Postmaster Amreli, DIVISION BHAVNAGAR-3 AMRELI, Gujarat, GSTIN: 24AAAGA0668M1ZH SCN No.: 222/2023-GST dated 29.09.2023
139. The HPO, Postmaster Anand, DIVISION-VIII ANAND, Gujarat, GSTIN: 24AAALP0537B2ZL SCN No.: 223/2023-GST dated 29.09.2023
140. The HPO, Postmaster Bardoli, DIVISION-V SURAT, Gujarat, GSTIN: 24AAAGH0317N1ZM SCN No.: 224/2023-GST dated 29.09.2023
141. The HPO, Postmaster Bharuch, DIVISION-VI BHARUCH, Gujarat, GSTIN: 24AAAGB0387C1Z1 SCN No.: 225/2023-GST dated 29.09.2023
142. The HPO, Postmaster Bhavnagar, DIVISION - BHAVNAGAR - I, Gujarat, GSTIN: 24AAALS1121J1ZC SCN No.: 226/2023-GST dated 29.09.2023
143. The HPO, Postmaster Bhuj, BHUJ DIVISION, Gujarat, GSTIN: 24AAAGH0290Q1Z8 SCN No.: 227/2023-GST dated 29.09.2023
144. The HPO, Postmaster Bilimora, DIVISION-VII NAVSARI, Gujarat, GSTIN: 24AAAGP0106M1ZL SCN No.: 228/2023-GST dated 29.09.2023
145. The HPO, Postmaster Dabhoi, DIVISION-VI VADODARA, Gujarat, GSTIN: 24AAAGD0720K1ZX SCN No.: 229/2023-GST dated 29.09.2023
146. The HPO, Postmaster Dahod, DIVISION-III HALOL, Gujarat, GSTIN: 24AAAJP1175B2ZL SCN No.: 230/2023-GST dated 29.09.2023

147. The HPO, Postmaster Fatehganj, DIVISION-III VADODARA, Gujarat, GSTIN: 24AAAGS1316J1ZI SCN No.: 231/2023-GST dated 29.09.2023
148. The HPO, Postmaster Gandhi Nagar, GANDHINAGAR DIVISION, Gujarat, GSTIN: 24AAAGG0324G1Z3 SCN No.: 232/2023-GST dated 29.09.2023
149. The HPO, Postmaster Godhara, DIVISION-III HALOL, Gujarat, GSTIN: 24AAAGP0717L1ZE SCN No.: 233/2023-GST dated 29.09.2023
150. The HPO, Postmaster Gondal, RAJKOT - II DIVISION, Gujarat, GSTIN: 24AAAGP0109E1ZZ SCN No.: 234/2023-GST dated 29.09.2023
151. The HPO, Postmaster Himmatnagar, HIMMATNAGAR DIVISION, Gujarat, GSTIN: 24AAAGP0282N1Z6 SCN No.: 235/2023-GST dated 29.09.2023
152. The HPO, Postmaster Jamnagar, JAMNAGAR - I DIVISION, Gujarat, GSTIN: 24AAAGJ0023R1ZH SCN No.: 236/2023-GST dated 29.09.2023
153. The HPO, Postmaster Junagadh, JUNAGADH, Gujarat, GSTIN: 24AAAGP0131L1ZM SCN No.: 237/2023-GST dated 29.09.2023
154. The HPO, Postmaster Kheda, DIVISION-X ANAND, Gujarat, GSTIN: 24AAAGP0716M1ZD SCN No.: 238/2023-GST dated 29.09.2023
155. The HPO, Postmaster Mahesana, DIVISION MEHSANA, Gujarat, GSTIN: 24AAAGP0841D1ZU SCN No.: 239/2023-GST dated 29.09.2023
156. The HPO, Postmaster Nadiad, DIVISION-X ANAND, Gujarat, GSTIN: 24AAAGS1358E1ZJ SCN No.: 240/2023-GST dated 29.09.2023
157. The HPO, Postmaster Nanpura, DIVISION-I SURAT, Gujarat, GSTIN: 24AAAGN0278G1ZJ SCN No.: 241/2023-GST dated 29.09.2023
158. The HPO, Postmaster Navrangpura, DIVISION-VII - S G HIGHWAY EAST, Gujarat, GSTIN: 24AAAGS0180E1ZP SCN No.: 242/2023-GST dated 29.09.2023
159. The HPO, Postmaster Navsari, DIVISION-VII NAVSARI, Gujarat, GSTIN: 24AAAGN0275M1Z9 SCN No.: 243/2023-GST dated 29.09.2023
160. The HPO, Postmaster Palanpur, DIVISION PALANPUR, Gujarat, GSTIN: 24AAALH0747F1ZI SCN No.: 244/2023-GST dated 29.09.2023
161. The HPO, Postmaster Patan, DIVISION PALANPUR, Gujarat, GSTIN: 24AAAGP0614A1Z5 SCN No.: 245/2023-GST dated 29.09.2023
162. The HPO, Postmaster Porbandar, JUNAGADH, Gujarat, GSTIN: 24AAAGH0333N1ZM SCN No.: 246/2023-GST dated 29.09.2023
163. The HPO, Postmaster Rajkot (including HRO, SRM, RJ DN, Rajkot), RAJKOT - I DIVISION, Gujarat, GSTIN: 24AAAGR0077D1ZO SCN No.: 247/2023-GST dated 29.09.2023
164. The HPO, Postmaster Surat, DIVISION-I SURAT, Gujarat, GSTIN: 24AAAGS1310Q1ZA SCN No.: 248/2023-GST dated 29.09.2023
165. The HPO, Postmaster Surendranagar, SURENDRANAGAR, Gujarat, GSTIN: 24AAAGS1234B1ZY SCN No.: 249/2023-GST dated 29.09.2023
166. The HPO, Postmaster Varodara, DIVISION-III VADODARA, Gujarat, GSTIN: 24AAAGS1311R1Z7 SCN No.: 250/2023-GST dated 29.09.2023
167. The HPO, Postmaster Valsad, DIVISION-VIII VALSAD, Gujarat, GSTIN: 24AAAGH0320P1ZN SCN No.: 251/2023-GST dated 29.09.2023
168. The HPO, Postmaster Revribazar, DIVISION-I - RAKHIAL, Gujarat, GSTIN: 24AAAGR0069M2Z4 SCN No.: 252/2023-GST dated 29.09.2023

169. The HPO, Postmaster Kalol, DIVISION KALOL, Gujarat,
GSTIN: 24AAALK0719J1ZA SCN No.: 253/2023-GST dated 29.09.2023
170. The HPO, Sr Accounts Officer, Chief Post Master General Haryana Ambala)Sr Postmaster Ambala
Cantt GPO (including, AMBALA, Haryana, GSTIN: 06AAAGG1141B1ZA SCN No.: 254/2023-GST
dated 29.09.2023
171. The HPO, Postmaster Ambala City HO, AMBALA, Haryana,
GSTIN: 06AAAGH0291R1Z3 SCN No.: 255/2023-GST dated 29.09.2023
172. The HPO, Postmaster Bahadurgarh HO, BHIWANI, Haryana,
GSTIN: 06AAAGP0517Q1Z4 SCN No.: 256/2023-GST dated 29.09.2023
173. The HPO, Postmaster Bhiwani HO, BHIWANI, Haryana,
GSTIN: 06AAAGH0341A1ZB SCN No.: 257/2023-GST dated 29.09.2023
174. The HPO, Sr. Postmaster Faridabad HO, FARIDABAD NORTH, Haryana,
GSTIN: 06AAALP2033J1Z8 SCN No.: 258/2023-GST dated 29.09.2023
175. The HPO, Sr. Postmaster Gurgaon HO, DIVISION-NORTH-1, Haryana,
GSTIN: 06AAAGP0571Q1ZY SCN No.: 259/2023-GST dated 29.09.2023
176. The HPO, Postmaster Hissar Ho, HISAR, Haryana,
GSTIN: 06AAAGP0536M1Z9 SCN No.: 260/2023-GST dated 29.09.2023
177. The HPO, Postmaster Jind HO, BHIWANI, Haryana,
GSTIN: 06AAAGP0318P1Z7 SCN No.: 261/2023-GST dated 29.09.2023
178. The HPO, Sr. Postmaster Karnal HO, KARNAL, Haryana,
GSTIN: 06AAAGH0137C1Z5 SCN No.: 262/2023-GST dated 29.09.2023
179. The HPO, Postmaster Kurukshetra HO, KURUKSHETRA, Haryana,
GSTIN: 06AADTP3575E2ZI SCN No.: 263/2023-GST dated 29.09.2023
180. The HPO, Postmaster Narnaul HO, REWARI, Haryana,
GSTIN: 06AAAGP0630A1Z3 SCN No.: 264/2023-GST dated 29.09.2023
181. The HPO, Postmaster Panipat HO, PANIPAT, Haryana,
GSTIN: 06AAAGP0009H1ZS SCN No.: 265/2023-GST dated 29.09.2023
182. The HPO, Sr. Postmaster Rohtak HO, ROHTAK, Haryana,
GSTIN: 06AAAGS0700A2Z4 SCN No.: 266/2023-GST dated 29.09.2023
183. The HPO, Postmaster Sirsa HO, SIRSA, Haryana,
GSTIN: 06AAALP1403A1ZV SCN No.: 267/2023-GST dated 29.09.2023
184. The HPO, Postmaster Sonipat HO, SONEPAT, Haryana,
GSTIN: 06AAAGH0293P1Z5 SCN No.: 268/2023-GST dated 29.09.2023
185. The HPO, Postmaster Yamunanagar HO, YAMUNA NAGAR, Haryana,
GSTIN: 06AAAGH0292N1ZA SCN No.: 269/2023-GST dated 29.09.2023
186. The HPO, DA(P) Ambala, AMBALA, Haryana,
GSTIN: 06AAAGD0793G1ZN SCN No.: 270/2023-GST dated 29.09.2023
187. The HPO, Postmaster Dharamsala HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGP0879H1ZE SCN No.: 271/2023-GST dated 29.09.2023
188. The HPO, Postmaster Palampur HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGP0773J1ZG SCN No.: 272/2023-GST dated 29.09.2023
189. The HPO, Postmaster Kangra HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGP0736R1Z5 SCN No.: 273/2023-GST dated 29.09.2023
190. The HPO, Postmaster Dehra HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGP0560K1ZL SCN No.: 274/2023-GST dated 29.09.2023

191. The HPO, Postmaster Rampur HO, SHIMLA, Himachal,
GSTIN: 02AAAGP0690Q1Z2 SCN No.: 275/2023-GST dated 29.09.2023
192. The HPO, Postmaster Solan HO, SHIMLA, Himachal,
GSTIN: 02AAAGP0759G1ZL SCN No.: 276/2023-GST dated 29.09.2023
193. The HPO, Postmaster Nahan HO, PARWANOO, Himachal,
GSTIN: 02AAAGH0280A1ZD SCN No.: 277/2023-GST dated 29.09.2023
194. The HPO, Postmaster Sunder Nagar HO, MANDI, Himachal,
GSTIN: 02AAAGP0680A1Z1 SCN No.: 278/2023-GST dated 29.09.2023
195. The HPO, Postmaster Mandi HO, MANDI, Himachal,
GSTIN: 02AAAGP0679M1Z5 SCN No.: 279/2023-GST dated 29.09.2023
196. The HPO, Postmaster Kullu HO, MANDI, Himachal,
GSTIN: 02AAAGP0678L1Z8 SCN No.: 280/2023-GST dated 29.09.2023
197. The HPO, Postmaster Keylong HO, MANDI, Himachal,
GSTIN: 02AAAGP0681B1ZY SCN No.: 281/2023-GST dated 29.09.2023
198. The HPO, Postmaster Shimla GPO (including A.O and Supdt.),
SHIMLA, Himachal, GSTIN: 02AAAGS1345B1Z0 SCN No.: 282/2023-GST dated 29.09.2023
199. The HPO, Postmaster Chamba HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGP0878G1ZH SCN No.: 283/2023-GST dated 29.09.2023
200. The HPO, Postmaster Hamirpur HO, MANDI, Himachal,
GSTIN: 02AAAGP0852J1ZK SCN No.: 284/2023-GST dated 29.09.2023
201. The HPO, Postmaster Bilaspur HO, MANDI, Himachal,
GSTIN: 02AAAGP0828G1ZR SCN No.: 285/2023-GST dated 29.09.2023
202. The HPO, Postmaster Barsar HO, MANDI, Himachal,
GSTIN: 02AAAGP0598M1Z3 SCN No.: 286/2023-GST dated 29.09.2023
203. The HPO, Postmaster Una HO, DHARAMSHALA, Himachal,
GSTIN: 02AAAGH0319C1ZD SCN No.: 287/2023-GST dated 29.09.2023
204. The HPO, Postmaster Recong Peo Ho (including H.R.O), SHIMLA-II, Himachal, GSTIN:
02AAAGP0821R1ZB SCN No.: 288/2023-GST dated 29.09.2023
205. The HPO, Sr. Accounts Officer, O/O Director of Accounts(Postal), HP Circle,
MANDI, Himachal, GSTIN: 02AAAGD0706M1ZX SCN No.: 289/2023-GST dated 29.09.2023
206. The HPO, Anantnag HO, SRINAGAR, Jammu & Kashmir,
GSTIN: 01AAAGP0833R1Z9 SCN No.: 290/2023-GST dated 29.09.2023
207. The HPO, Kathua HO, SAMBA, Jammu & Kashmir,
GSTIN: 01AAALP2257N1Z0 SCN No.: 291/2023-GST dated 29.09.2023
208. The HPO, Jammu HO, JAMMU-II, Jammu & Kashmir,
GSTIN: 01AAALS7019K1Z1 SCN No.: 292/2023-GST dated 29.09.2023
209. The HPO, Srinagar HO, SRINAGAR, Jammu & Kashmir,
GSTIN: 01AAAGS1436H1ZQ SCN No.: 293/2023-GST dated 29.09.2023
210. The HPO, Leh HO, , Jammu & Kashmir, GSTIN: RANGE-I
SCN No.: 294/2023-GST dated 29.09.2023
211. The HPO, Udhampur HO, JAMMU-II, Jammu & Kashmir,
GSTIN: 01AAALP2254R1ZV SCN No.: 295/2023-GST dated 29.09.2023
212. The HPO, Rajouri HO, JAMMU-II, Jammu & Kashmir,
GSTIN: 01AAALP2256P1ZX SCN No.: 296/2023-GST dated 29.09.2023
213. The HPO, Baramulla HO, SRINAGAR, Jammu & Kashmir,
GSTIN: 01AAAGH0353L1ZU SCN No.: 297/2023-GST dated 29.09.2023

214. The HPO, Gandhi Nagar HO, JAMMU-I, Jammu & Kashmir,
GSTIN: 01AAALP2255Q1ZW SCN No.: 298/2023-GST dated 29.09.2023
215. The HPO, PMG, Jammu, JAMMU-I, Jammu & Kashmir,
GSTIN: 01AAALA2569E1ZR SCN No.: 299/2023-GST dated 29.09.2023
216. The HPO, Asstt. Chief Accounts Officer(Postal) J&K Circle, JAMMU-I, Jammu & Kashmir, GSTIN:
01AAALD1883C1ZT SCN No.: 300/2023-GST dated 29.09.2023
217. The HPO, CPMG Srinagar, SRINAGAR, Jammu & Kashmir,
GSTIN: 01AAAGA0712J1ZA SCN No.: 301/2023-GST dated 29.09.2023
218. The HPO, HRO RMS, JAMMU-I, Jammu & Kashmir,
GSTIN: 01AAALH0867L1Z8 SCN No.: 302/2023-GST dated 29.09.2023
219. The HPO, Supdt. PSD, JAMMU-I, Jammu & Kashmir,
GSTIN: 01AAALM2955L1Z2 SCN No.: 303/2023-GST dated 29.09.2023
220. The HPO, B.S.City HO, BOKARO I DIVISION, Jharkhand,
GSTIN: 20AAAGP0692N1Z8 SCN No.: 304/2023-GST dated 29.09.2023
221. The HPO, B. Deoghar HO, DEOGHAR DIVISION, Jharkhand,
GSTIN: 20AAAGH0339G1Z3 SCN No.: 305/2023-GST dated 29.09.2023
222. The HPO, Chaibasa HO, DIVISION - I, Jharkhand,
GSTIN: 20AAAGC0850R1ZL SCN No.: 306/2023-GST dated 29.09.2023
223. The HPO, Dalgonganh HO, RANCHI NORTH DIVISION, Jharkhand,
GSTIN: 20AAAGP0961L1ZG SCN No.: 307/2023-GST dated 29.09.2023
224. The HPO, Dhanbad HO, DHANBAD NORTH DIVISION, Jharkhand,
GSTIN: 20AAAGS1295Q1ZY SCN No.: 308/2023-GST dated 29.09.2023
225. The HPO, Doranda HO (including Accounts Officer,O/o the CPMG,Jharkhand Circle,Ranchi),
RANCHI SOUTH DIVISION, Jharkhand, GSTIN: 20AAAGP0938H1ZO SCN No.: 309/2023-GST dated
29.09.2023
226. The HPO, Dumka HO, DEOGHAR DIVISION, Jharkhand,
GSTIN: 20AAAGH0382P1ZH SCN No.: 310/2023-GST dated 29.09.2023
227. The HPO, Girdih HO, GIRIDIH DIVISION, Jharkhand,
GSTIN: 20AAAGH0432G1Z9 SCN No.: 311/2023-GST dated 29.09.2023
228. The HPO, Gumla HO, RANCHI SOUTH DIVISION, Jharkhand,
GSTIN: 20AAAGP1034J1ZU SCN No.: 312/2023-GST dated 29.09.2023
229. The HPO, Hazaribagh HO, HAZARIBAGH DIVISION, Jharkhand,
GSTIN: 20AAAGP0982P1Z3 SCN No.: 313/2023-GST dated 29.09.2023
230. The HPO, Jamshedpur HO, DIVISION - V, Jharkhand,
GSTIN: 20AAAGJ0170R1ZH SCN No.: 314/2023-GST dated 29.09.2023
231. The HPO, Ranchi HO, - RANCHI NORTH DIVISION, Jharkhand,
GSTIN: 20AAAGS1322L1ZO SCN No.: 315/2023-GST dated 29.09.2023
232. The HPO, Ramgarh Cantt.HO, RAMGARH DIVISION, Jharkhand,
GSTIN: 20AAAGR0467H1ZM SCN No.: 316/2023-GST dated 29.09.2023
233. The HPO, Chief Postmaster Bangalore GPO (including Assistant Director, Chief Postmaster General,
Bangalore; Manager, Superintendent PSD Bangalore; HRO, RMS BG Sorting Division and Assistant
Director, Postal Training Centre), NORTH DIVISION-1, Karnataka, GSTIN: 29AAAGC0184L1ZC
SCN No.: 317/2023-GST dated 29.09.2023
234. The HPO, Sr. Postmaster Basavangudi, SOUTH DIVISION-3, Karnataka,
GSTIN: 29AAAGB0099M1Z5 SCN No.: 318/2023-GST dated 29.09.2023
235. The HPO, Postmaster Channapatna, WEST DIVISION-7, Karnataka,

- GSTIN: 29AAAGC0210R1ZH SCN No.: 319/2023-GST dated 29.09.2023
236. The HPO, Postmaster Hal II Stage, EAST DIVISION-2, Karnataka,
GSTIN: 29AAAGH0097R1ZR SCN No.: 320/2023-GST dated 29.09.2023
237. The HPO, 6.Postmaster Jayanagar, SOUTH DIVISION-6, Karnataka,
GSTIN: 29AAAGJ0043D1ZW SCN No.: 321/2023-GST dated 29.09.2023
238. The HPO, Sr. Postmaster Rajajinagar, WEST DIVISION-6, Karnataka,
GSTIN: 29AAAGS0417G1ZF SCN No.: 322/2023-GST dated 29.09.2023
239. The HPO, Postmaster R.T. Nagar, NORTH DIVISION-5, Karnataka,
GSTIN: 29AAAGP0228E1ZL SCN No.: 323/2023-GST dated 29.09.2023
240. The HPO, Postmaster Athani, BELAGAVI RURAL DIVISION, Karnataka,
GSTIN: 29AAAGH0114F1ZY SCN No.: 324/2023-GST dated 29.09.2023
241. The HPO, Postmaster Arasikere, HASSAN DIVISION, Karnataka,
GSTIN: 29AAAGP0254N1Z0 SCN No.: 325/2023-GST dated 29.09.2023
242. The HPO, Postmaster Bagalkot, BIJAPUR DIVISION, Karnataka,
GSTIN: 29AAAGH0045P1Z7 SCN No.: 326/2023-GST dated 29.09.2023
243. The HPO, Postmaster Bailhongal, BELAGAVI RURAL DIVISION, Karnataka, GSTIN:
29AAAGB0073P1Z9 SCN No.: 327/2023-GST dated 29.09.2023
244. The HPO, Postmaster Belagum, BELAGAVI CITY DIVISION, Karnataka,
GSTIN: 29AAAGB0072N1ZE SCN No.: 328/2023-GST dated 29.09.2023
245. The HPO, Postmaster Bellary, BELLARY DIVISION, Karnataka,
GSTIN: 29AAAGP0222Q1Z2 SCN No.: 329/2023-GST dated 29.09.2023
246. The HPO, Postmaster Bhadravathi, SHIVAMOGGA DIVISION, Karnataka, GSTIN:
29AAAGP0047B1ZQ SCN No.: 330/2023-GST dated 29.09.2023
247. The HPO, Postmaster Bidar, GULBARGA DIVISION, Karnataka,
GSTIN: 29AAAGP0192H1Z8 SCN No.: 331/2023-GST dated 29.09.2023
248. The HPO, Postmaster Bijapur, BIJAPUR DIVISION, Karnataka,
GSTIN: 29AAALP1585H1ZQ SCN No.: 332/2023-GST dated 29.09.2023
249. The HPO, Postmaster Chickballapur, NORTH DIVISION-9, Karnataka,
GSTIN: 29AAAGP0168H1Z8 SCN No.: 333/2023-GST dated 29.09.2023
250. The HPO, Postmaster Chikmagalur, HASSAN DIVISION, Karnataka,
GSTIN: 29AAAGH0031H1ZU SCN No.: 334/2023-GST dated 29.09.2023
251. The HPO, Postmaster Chikodi, BELAGAVI RURAL DIVISION, Karnataka,
GSTIN: 29AAAGH0081H1ZK SCN No.: 335/2023-GST dated 29.09.2023
252. The HPO, Postmaster Davangere, NORTH WEST DIVISION-7 DAVANGERE DIVISION, Karnataka,
GSTIN: 29AAAGP0226L1Z8 SCN No.: 336/2023-GST dated 29.09.2023
253. The HPO, Postmaster Chitradurga, NORTH WEST DIVISION-6 CHITRADURGA DIVISION,
Karnataka, GSTIN: 29AAAGH0069M1Z5 SCN No.: 337/2023-GST dated 29.09.2023
254. The HPO, Postmaster Dharwad (including Sr.Accounts Officer, PMG NK Region Dharwad),
DHARWAR DIVISION, Karnataka, GSTIN: 29AAAGP0164M1Z1 SCN No.: 338/2023-GST dated
29.09.2023
255. The HPO, Postmaster Gadak, DHARWAR DIVISION, Karnataka,
GSTIN: 29AAAGP0172M1Z1 SCN No.: 339/2023-GST dated 29.09.2023
256. The HPO, Postmaster Gokak, BELAGAVI RURAL DIVISION, Karnataka,
GSTIN: 29AAAGP0244E1ZL SCN No.: 340/2023-GST dated 29.09.2023
257. The HPO, Postmaster Gulbarga, GULBARGA DIVISION, Karnataka,

- GSTIN: 29AAAGP0158F1ZE SCN No.: 341/2023-GST dated 29.09.2023
258. The HPO, Postmaster Haveri, NORTH WEST DIVISION-8, Karnataka, GSTIN: 29AAAGT0099K1ZR SCN No.: 342/2023-GST dated 29.09.2023
259. The HPO, Postmaster Hospet, HOSPET DIVISION, Karnataka, GSTIN: 29AAAGP0193G1Z9 SCN No.: 343/2023-GST dated 29.09.2023
260. The HPO, Postmaster Hubli (including HRO RMS, Hubli Division), HUBLI DIVISION, Karnataka, GSTIN: 29AAAGS0275G1Z7 SCN No.: 344/2023-GST dated 29.09.2023
261. The HPO, Postmaster Hassan, HASSAN DIVISION, Karnataka, GSTIN: 29AAAGH0116H1ZS SCN No.: 345/2023-GST dated 29.09.2023
262. The HPO, Postmaster Jalahalli, NORTH WEST DIVISION-3, Karnataka, GSTIN: 29AAAGJ0052L1ZE SCN No.: 346/2023-GST dated 29.09.2023
263. The HPO, Postmaster Jamkhandi, BIJAPUR DIVISION, Karnataka, GSTIN: 29AAAGP0104K1ZH SCN No.: 347/2023-GST dated 29.09.2023
264. The HPO, Postmaster Karwar, UTTARA KANNADA DIVISION, Karnataka, GSTIN: 29AADAP1553D1ZQ SCN No.: 348/2023-GST dated 29.09.2023
265. The HPO, Postmaster Koppal, HOSPET DIVISION, Karnataka, GSTIN: 29AAAGP0159E1ZF SCN No.: 349/2023-GST dated 29.09.2023
266. The HPO, Postmaster Kumta, UTTARA KANNADA DIVISION, Karnataka, GSTIN: 29AAAGH0105G1ZX SCN No.: 350/2023-GST dated 29.09.2023
267. The HPO, Postmaster Karkala, UDUPI DIVISION, Karnataka, GSTIN: 29AAAGP0176R1ZN SCN No.: 351/2023-GST dated 29.09.2023
268. The HPO, Postmaster Kolar, EAST DIVISION-9, Karnataka, GSTIN: 29AAAGP0165L1Z2 SCN No.: 352/2023-GST dated 29.09.2023
269. The HPO, Postmaster Kollegal, MYSURU RURAL DIVISION, Karnataka, GSTIN: 29AAAGK0240H1ZO SCN No.: 353/2023-GST dated 29.09.2023
270. The HPO, Postmaster Koppa (CKM), HASSAN DIVISION, Karnataka, GSTIN: 29AAAGP0169G1Z9 SCN No.: 354/2023-GST dated 29.09.2023
271. The HPO, Postmaster Kulshekar, MANGALORE SOUTH DIVISION, Karnataka, GSTIN: 29AAAGP0180M1Z1 SCN No.: 355/2023-GST dated 29.09.2023
272. The HPO, Postmaster Midikeri, MYSURU RURAL DIVISION, Karnataka, GSTIN: 29AAAGH0077D1ZO SCN No.: 356/2023-GST dated 29.09.2023
273. The HPO, Postmaster Mandya, BANNIMANTAP DIVISION, Karnataka, GSTIN: 29AAAGH0082E1ZP SCN No.: 357/2023-GST dated 29.09.2023
274. The HPO, Postmaster Mangalore, MANGALORE SOUTH DIVISION, Karnataka, GSTIN: 29AAAGS0299G1ZZ SCN No.: 358/2023-GST dated 29.09.2023
275. The HPO, Postmaster Manipal, UDUPI DIVISION, Karnataka, GSTIN: 29AAAGP0170K1Z7 SCN No.: 359/2023-GST dated 29.09.2023
276. The HPO, Postmaster Mysore (including Accounts Officer, CEPT PTC, Mysore), BANNIMANTAP DIVISION, Karnataka, GSTIN: 29AAAGS0384L1ZU SCN No.: 360/2023-GST dated 29.09.2023
277. The HPO, Postmaster Nanjangud, MYSURU RURAL DIVISION, Karnataka, GSTIN: 29AAAGN0072L1Z6 SCN No.: 361/2023-GST dated 29.09.2023
278. The HPO, Postmaster Puttur, MANGALORE EAST DIVISION, Karnataka, GSTIN: 29AAAGP0189C1ZD SCN No.: 362/2023-GST dated 29.09.2023
279. The HPO, Postmaster Raichur, BELLARY DIVISION, Karnataka,

- GSTIN: 29AAAGT0096G1Z3 SCN No.: 363/2023-GST dated 29.09.2023
280. The HPO, Postmaster Ramdurg, BELAGAVI RURAL DIVISION, Karnataka, GSTIN: 29AAAGR0101C1ZZ SCN No.: 364/2023-GST dated 29.09.2023
281. The HPO, Postmaster Sagar, SHIVAMOGGA DIVISIO, Karnataka, GSTIN: 29AAAGP0126R1ZX SCN No.: 365/2023-GST dated 29.09.2023
282. The HPO, Postmaster Saraswathipuram, - VIJAYANAGAR DIVISION, Karnataka, GSTIN: 29AAAGP0184R1ZN SCN No.: 366/2023-GST dated 29.09.2023
283. The HPO, Postmaster Shimoga HO, SHIVAMOGGA DIVISION, Karnataka, GSTIN: 29AAAGP0043F1ZM SCN No.: 367/2023-GST dated 29.09.2023
284. The HPO, Postmaster Sirsi HO, UTTARA KANNADA DIVISION, Karnataka, GSTIN: 29AAAGP0227M1Z5 SCN No.: 368/2023-GST dated 29.09.2023
285. The HPO, Postmaster Shrirangapatna HO, BANNIMANTAP DIVISION, Karnataka, GSTIN: 29AAAGP0191E1ZF SCN No.: 369/2023-GST dated 29.09.2023
286. The HPO, Postmaster Tiptur HO, NORTH WEST DIVISION-5 TUMKUR DIVISION, Karnataka, GSTIN: 29AAAGT0089H1Z0 SCN No.: 370/2023-GST dated 29.09.2023
287. The HPO, Postmaster Tumkur, NORTH WEST DIVISION-5 TUMKUR DIVISION, Karnataka, GSTIN: 29AAAGP0167J1Z4 SCN No.: 371/2023-GST dated 29.09.2023
288. The HPO, Postmaster Udupi, UDUPI DIVISION, Karnataka, GSTIN: 29AAAGP0160R1ZV SCN No.: 372/2023-GST dated 29.09.2023
289. The HPO, Postmaster Yadgiri, GULBARGA DIVISION, Karnataka, GSTIN: 29AAAGP0163N2ZZ SCN No.: 373/2023-GST dated 29.09.2023
290. The HPO, Postmaster Kundapur, UDUPI DIVISION, Karnataka, GSTIN: 29AAAGP0161Q1ZW SCN No.: 374/2023-GST dated 29.09.2023
291. The HPO, Adur HO, PATHANAMTHITTA DIVISION, Kerala, GSTIN: 32AAAGP0521Q1ZD SCN No.: 375/2023-GST dated 29.09.2023
292. The HPO, Alappuzha HO, ALAPPUZHA, Kerala, GSTIN: 32AAAGP0190F1ZR SCN No.: 376/2023-GST dated 29.09.2023
293. The HPO, Alathur HO, PALAKKAD DIVISION, Kerala, GSTIN: 32AAAGA0147F1Z9 SCN No.: 377/2023-GST dated 29.09.2023
294. The HPO, Aluva HO, ALUVA DIVISION, Kerala, GSTIN: 32AAAGH0303L1ZZ SCN No.: 378/2023-GST dated 29.09.2023
295. The HPO, Attingal HO, THIRUVANANTHAPURAM NORTH DIVISION, Kerala, GSTIN: 32AAAGA0271L1ZV SCN No.: 379/2023-GST dated 29.09.2023
296. The HPO, Chalakudy HO, CHALAKUDY DIVISION, Kerala, GSTIN: 32AAAGP0234L1ZL SCN No.: 380/2023-GST dated 29.09.2023
297. The HPO, Changanacherry HO, KOTTAYAM DIVISION, Kerala, GSTIN: 32AAAGP0989G1ZA SCN No.: 381/2023-GST dated 29.09.2023
298. The HPO, Chengannur HO, ALAPPUZHA, Kerala, GSTIN: 32AAAGP0307A1ZA SCN No.: 382/2023-GST dated 29.09.2023
299. The HPO, Cherthala HO, ALAPPUZHA, Kerala, GSTIN: 32AAAGC0192C1Z8 SCN No.: 383/2023-GST dated 29.09.2023
300. The HPO, Ernakulam HO (including PMG,ERNAKULAM and RMS, ERNAKULAM), ERNAKULAM DIVISION, Kerala, GSTIN: 32AAAGE0290D1Z5 SCN No.: 384/2023-GST dated 29.09.2023
301. The HPO, Irinjalakuda HO, CHALAKUDY DIVISION, Kerala, GSTIN: 32AAAGP0235M1ZI SCN No.: 385/2023-GST dated 29.09.2023

302. The HPO, Kalpetta HO, KOZHIKODE RURAL DIVISION, Kerala, GSTIN: 32AAAGK0403J2ZY SCN No.: 386/2023-GST dated 29.09.2023
303. The HPO, Kanhangad HO, KANNUR DIVISION, Kerala, GSTIN: 32AAAGP0715J1ZN SCN No.: 387/2023-GST dated 29.09.2023
304. The HPO, Kanjirappally HO, KOTTAYAM DIVISION, Kerala, GSTIN: 32AAAGP0859D1ZN SCN No.: 388/2023-GST dated 29.09.2023
305. The HPO, Kannur HO, KANNUR DIVISION, Kerala, GSTIN: 32AAAGO0027Q1ZD SCN No.: 389/2023-GST dated 29.09.2023
306. The HPO, Karunagappally HO, KOLLAM DIVISION, Kerala, GSTIN: 32AAAGH0304P1ZQ SCN No.: 390/2023-GST dated 29.09.2023
307. The HPO, Kasaragode HO, KANNUR DIVISION, Kerala, GSTIN: 32AAAGP1029H1ZR SCN No.: 391/2023-GST dated 29.09.2023
308. The HPO, Kattappana HO, IDUKKI DIVISION, Kerala, GSTIN: 32AAAGP0565N1Z7 SCN No.: 392/2023-GST dated 29.09.2023
309. The HPO, Kayamkulam HO, ALAPPUZHA, Kerala, GSTIN: 32AAAGP0667D1ZP SCN No.: 393/2023-GST dated 29.09.2023
310. The HPO, Kochi HO, ERNAKULAM DIVISION, Kerala, GSTIN: 32AAAGK03 49B1Z3 SCN No.: 394/2023-GST dated 29.09.2023
311. The HPO, Kollam HO, KOLLAM DIVISION, Kerala, GSTIN: 32AAAGK0216M1ZQ SCN No.: 395/2023-GST dated 29.09.2023
312. The HPO, Kottarakara HO, KOLLAM DIVISION, Kerala, GSTIN: 32AAAGH0136D1 Z9 SCN No.: 396/2023-GST dated 29.09.2023
313. The HPO, Kottayam HO, KOTTAYAM DIVISION, Kerala, GSTIN: 32AAAGS0403A1ZA SCN No.: 397/2023-GST dated 29.09.2023
314. The HPO, Kozhikode Civil Station HO, KOZHIKODE URBAN DIVISION, Kerala, GSTIN: 32AAAGC0377B1Z7 SCN No.: 398/2023-GST dated 29.09.2023
315. The HPO, Kozhikode HO (incl uding PMG,KOZHIKODE and RMS,KOZHIKODE), KOZHIKODE URBAN DIVISION, Kerala, GSTIN: 32AAAGC0370G1Z4 SCN No.: 399/2023-GST dated 29.09.2023
316. The HPO, Kunnamkulam HO, THRISSUR DIVISION, Kerala, GSTIN: 32AASFP8155H1ZU SCN No.: 400/2023-GST dated 29.09.2023
317. The HPO, Malappuram HO, MALAPPURAM DIVISION, Kerala, GSTIN: 32AAAGP0276L1ZB SCN No.: 401/2023-GST dated 29.09.2023
318. The HPO, Manjeri HO, MALAPPURAM DIVISION, Kerala, GSTIN: 32AAAGP0277M1Z8 SCN No.: 402/2023-GST dated 29.09.2023
319. The HPO, Mavelikara HO, ALAPPUZHA, Kerala, GSTIN: 32AAAGP0753N1 Z9 SCN No.: 403/2023-GST dated 29.09.2023
320. The HPO, Muvattupuzha HO, PERUMBAVOOR DIVISION, Kerala, GSTIN: 32AANFP1361L1Z4 SCN No.: 404/2023-GST dated 29.09.2023
321. The HPO, Neyyattinkara HO, THIRUVANANTHAPURAM SOUTH, Kerala, GSTIN: 32AAAGN0294G1ZM SCN No.: 405/2023-GST dated 29.09.2023
322. The HPO, Olavakkot HO, PALAKKAD DIVISION, Kerala, GSTIN: 32AAAGO0054K1ZM SCN No.: 406/2023-GST dated 29.09.2023
323. The HPO, Ottappalam HO, PALAKKAD DIVISION, Kerala, GSTIN: 32AAAGP0162P1ZA SCN No.: 407/2023-GST dated 29.09.2023
324. The HPO, Palakkad HO, PALAKKAD DIVISION, Kerala,

- GSTIN: 32AAAGP0181L1ZF SCN No.: 408/2023-GST dated 29.09.2023
325. The HPO, Palal HO, KOTTAYAM DIVISION, Kerala,
GSTIN: 32AAAGP0218C1Z4 SCN No.: 409/2023-GST dated 29.09.2023
326. The HPO, Pathanamthitta HO, PATHANAMTHITTA DIVISION, Kerala,
GSTIN: 32AAAGP0311E1Z6 SCN No.: 410/2023-GST dated 29.09.2023
327. The HPO, Perumbavur HO, PERUMBAVOOR DIVISION, Kerala,
GSTIN: 32AAAGP0695M1Z2 SCN No.: 411/2023-GST dated 29.09.2023
328. The HPO, Ponnani HO, MALAPPURAM DIVISION, Kerala,
GSTIN: 32AAAGP0304D2Z6 SCN No.: 412/2023-GST dated 29.09.2023
329. The HPO, Postmaster, Poojapura, HPO, Trivendrum, THIRUVANANTHAPURAM SOUTH, Kerala,
GSTIN: 32AAAGP0730K1ZM SCN No.: 413/2023-GST dated 29.09.2023
330. The HPO, Punalur HO, KOLLAM DIVISION, Kerala,
GSTIN: 32AAAGP0531N1ZH SCN No.: 414/2023-GST dated 29.09.2023
331. The HPO, Quilandi HO, KOZHIKODE RURAL DIVISION, Kerala,
GSTIN: 32AAAGP0702P1ZG SCN No.: 415/2023-GST dated 29.09.2023
332. The HPO, Sr.AO (Admn.) o/o DA(P)Tiruvananthapuram,
THIRUVANANTHAPURAM SOUTH, Kerala,
GSTIN: 32AAAGD0695K1ZI SCN No.: 416/2023-GST dated 29.09.2023
333. The HPO, Sr.AO o/o Ex. Engineer, PCD Tiruvananthapuram,
THIRUVANANTHAPURAM SOUTH DIVISION, Kerala,
GSTIN: 32AAAGO0613E1Z2 SCN No.: 417/2023-GST dated 29.09.2023
334. The HPO, Taliparamba HO, KANNUR DIVISION, Kerala,
GSTIN: 32AAAGP0801M1ZM SCN No.: 418/2023-GST dated 29.09.2023
335. The HPO, Tellicherry HO, KANNUR DIVISION, Kerala,
GSTIN: 32AAAGP0055M2ZF SCN No.: 419/2023-GST dated 29.09.2023
336. The HPO, The Postmaster Kavaratti Head Office Lakshadweep, ERNAKULAM DIVISION, Kerala,
GSTIN: 31AAAGK0349B1Z5 SCN No.: 420/2023-GST dated 29.09.2023 337. The HPO,
Thodupuzha HO, IDUKKI DIVISION, Kerala, GSTIN: 32AAAGH0051B1ZF SCN No.: 421/2023-GST
dated 29.09.2023
338. The HPO, Thrissur HO (including PSD Thrissur), THRISSUR DIVISION, Kerala, GSTIN:
32AAAGP0300H1Z3 SCN No.: 422/2023-GST dated 29.09.2023
339. The HPO, Tirur HO, MALAPPURAM DIVISION, Kerala,
GSTIN: 32AAAGP0581N1Z7 SCN No.: 423/2023-GST dated 29.09.2023
340. The HPO, Tiruvalla HO, PATHANAMTHITTA DIVISION, Kerala,
GSTIN: 32AAAGP0302F1Z5 SCN No.: 424/2023-GST dated 29.09.2023
341. The HPO, Tiruvananthapuram GPO (including RMS, TRIVANDRUM and CPMG, TRIVANDRUM),
THIRUVANANTHAPURAM SOUTH, Kerala, GSTIN: 32AAAGS0361M1ZC SCN No.: 425/2023-GST
dated 29.09.2023
342. The HPO, Vadakara HO, KOZHIKODE RURAL DIVISION, Kerala,
GSTIN: 32AAAGP0774R1ZW SCN No.: 426/2023-GST dated 29.09.2023
343. The HPO, Vadakkancherry Thrissur HO, THRISSUR DIVISION, Kerala,
GSTIN: 32AAAGP0301G1Z4 SCN No.: 427/2023-GST dated 29.09.2023
344. The HPO, Vaikom HO, KOTTAYAM DIVISION, Kerala,
GSTIN: 32AAAGT0162M1ZC SCN No.: 428/2023-GST dated 29.09.2023
345. The HPO, Postmaster Bhind HPO, GWALIOR-II, Madhya Pradesh,
GSTIN: 23AAALP1692D1ZA SCN No.: 429/2023-GST dated 29.09.2023

346. The HPO, Sr. Postmaster Bhopal GPO [CPMG,BHOPAL; HRO, RMS,BHOPAL; SUPDT.PSD,BHOPAL and Accounts Officer (Cash), PAO Bhopal], BHOPAL-II, Madhya Pradesh, GSTIN: 23AAAGS1255G1ZL SCN No.: 430/2023-GST dated 29.09.2023
347. The HPO, Postmaster Chhatarpur HPO, DAMOH, Madhya Pradesh, GSTIN: 23AAAGP0486N1Z2 SCN No.: 431/2023-GST dated 29.09.2023
348. The HPO, Postmaster CTT Nagar HPO Bhopal, BHOPAL-II, Madhya Pradesh, GSTIN: 23AAAGP0668N1Z2 SCN No.: 432/2023-GST dated 29.09.2023
349. The HPO, Postmaster Damoh HPO, DAMOH, Madhya Pradesh, GSTIN: 23AAAGH0288J1ZI SCN No.: 433/2023-GST dated 29.09.2023
350. The HPO, Postmaster Dewas HPO, DEWAS, Madhya Pradesh, GSTIN: 23AAAGH0010C1ZL SCN No.: 434/2023-GST dated 29.09.2023
351. The HPO, Postmaster Dhar HPO, PITHAMPUR - III, Madhya Pradesh, GSTIN: 23AAAGP0143G1ZV SCN No.: 435/2023-GST dated 29.09.2023
352. The HPO, Postmaster Guna HPO, GWALIOR-II, Madhya Pradesh, GSTIN: 23AAAGP0194B1ZU SCN No.: 436/2023-GST dated 29.09.2023
353. The HPO, Postmaster Hoshangabad HPO, BHOPAL-IV, Madhya Pradesh, GSTIN: 23AAAGH0327L1ZQ SCN No.: 437/2023-GST dated 29.09.2023
354. The HPO, Sr. Postmaster Indore GPO (including HRO, RMS,INDORE and PMG, INDORE), INDORE - I, Madhya Pradesh, GSTIN: 23AAAGS1314L1ZI SCN No.: 438/2023-GST dated 29.09.2023
355. The HPO, Postmaster Indore Nagar HPO, INDORE - I, Madhya Pradesh, GSTIN: 23AAAGP0639K1ZD SCN No.: 439/2023-GST dated 29.09.2023
356. The HPO, Postmaster Jhabua HPO, KHANDVA, Madhya Pradesh, GSTIN: 23AAAGH0050A1ZH SCN No.: 440/2023-GST dated 29.09.2023
357. The HPO, Postmaster Khandwa HPO, KHANDVA, Madhya Pradesh, GSTIN: 23AAAGP0642N1ZC SCN No.: 441/2023-GST dated 29.09.2023
358. The HPO, Postmaster Khargone HPO, KHANDVA, Madhya Pradesh, GSTIN: 23AAAGP0770M1Z9 SCN No.: 442/2023-GST dated 29.09.2023
359. The HPO, Postmaster Lashkar HPO, BHOPAL-III, Madhya Pradesh, GSTIN: 23AAAGP0211M1ZP SCN No.: 443/2023-GST dated 29.09.2023
360. The HPO, Postmaster Mandsoure HPO, RATLAM, Madhya Pradesh, GSTIN: 23AAALP1032F1ZO SCN No.: 444/2023-GST dated 29.09.2023

361. The HPO, Postmaster Morar HPO, GWALIOR-I, Madhya Pradesh, GSTIN: 23AAAGP0196D1ZO SCN No.: 445/2023-GST dated 29.09.2023
362. The HPO, Postmaster Morena HPO, GWALIOR-II, Madhya Pradesh, GSTIN: 23AAAGP0225K1ZN SCN No.: 446/2023-GST dated 29.09.2023
363. The HPO, Postmaster Narsinghpur HPO, JABALPUR-II, Madhya Pradesh, GSTIN: 23AAAGP0737Q1Z2 SCN No.: 447/2023-GST dated 29.09.2023
364. The HPO, Postmaster Neemuch HPO, RATLAM, Madhya Pradesh, GSTIN: 23AAALH0584N1Z0 SCN No.: 448/2023-GST dated 29.09.2023
365. The HPO, Postmaster Raisen HPO, BHOPAL-III, Madhya Pradesh, GSTIN: 23AAALP2119F1ZI SCN No.: 449/2023-GST dated 29.09.2023
366. The HPO, Postmaster Rajgarh(Bio) HPO, BHOPAL-IV, Madhya Pradesh, GSTIN: 23AAAGH0087B1Z2 SCN No.: 450/2023-GST dated 29.09.2023
367. The HPO, Postmaster Ratlam HPO, RATLAM, Madhya Pradesh, GSTIN: 23AAAGH0044N1ZO SCN No.: 451/2023-GST dated 29.09.2023
368. The HPO, Postmaster Sagar Cantt HPO, SAGAR, Madhya Pradesh, GSTIN: 23AAAGP0643P1Z7 SCN No.: 452/2023-GST dated 29.09.2023
369. The HPO, Postmaster Sehore HPO, BHOPAL-IV, Madhya Pradesh, GSTIN: 23AAAGP0183J1ZG SCN No.: 453/2023-GST dated 29.09.2023
370. The HPO, Postmaster Shajapur HPO, UJJAIN-I, Madhya Pradesh, GSTIN: 23AAAGH0276E1ZX SCN No.: 454/2023-GST dated 29.09.2023
371. The HPO, Postmaster Shivpuri HPO, GWALIOR-I, Madhya Pradesh, GSTIN: 23AAAGH0038Q1ZG SCN No.: 455/2023-GST dated 29.09.2023
372. The HPO, Postmaster Tikamgarh HPO, DAMOH, Madhya Pradesh, GSTIN: 23AAAGP0255P1Z7 SCN No.: 456/2023-GST dated 29.09.2023
373. The HPO, Postmaster Ujjain HPO, UJJAIN-II, Madhya Pradesh, GSTIN: 23AAALP1408M1Z5 SCN No.: 457/2023-GST dated 29.09.2023
374. The HPO, Postmaster Vidisha HPO, BHOPAL-III, Madhya Pradesh, GSTIN: 23AAALP2120L1ZC SCN No.: 458/2023-GST dated 29.09.2023
375. The HPO, Postmaster Balaghat HPO, CHHINDWARA, Madhya Pradesh, GSTIN: 23AAALP1476B2ZF SCN No.: 459/2023-GST dated 29.09.2023
376. The HPO, Postmaster Betul HPO, BHOPAL-IV, Madhya Pradesh, GSTIN: 23AAAGT0113L1ZM SCN No.: 460/2023-GST dated 29.09.2023
377. The HPO, Postmaster Chhindwara HPO, CHHINDWARA, Madhya Pradesh, GSTIN: 23AAAGT0349A1ZV SCN No.: 461/2023-GST dated 29.09.2023
378. The HPO, Postmaster Mandla HPO, JABALPUR-II, Madhya Pradesh, GSTIN: 23AAALP1477A1ZH SCN No.: 462/2023-GST dated 29.09.2023
379. The HPO, Postmaster Rewa HPO, REWA, Madhya Pradesh, GSTIN: 23AAAGH0343C1Z9 SCN No.: 463/2023-GST dated 29.09.2023
380. The HPO, Postmaster Satna HPO, -SATNA, Madhya Pradesh, GSTIN: 23AAAGP0314B1Z8 SCN No.: 464/2023-GST dated 29.09.2023
381. The HPO, Postmaster Seone HPO, CHHINDWARA, Madhya Pradesh, GSTIN: 23AAALP1484B2ZF SCN No.: 465/2023-GST dated 29.09.2023
382. The HPO, Postmaster Shandole HPO, , Madhya Pradesh, GSTIN: 23AAAGP00658Q1ZY SCN No.: 466/2023-GST dated 29.09.2023
383. The HPO, Postmaster Sidhi HPO, REWA, Madhya Pradesh, GSTIN: 23AAAGP0666C1ZR SCN No.: 467/2023-GST dated 29.09.2023
384. The HPO, Postmaster Katni HPO, KATNI, Madhya Pradesh,

- GSTIN: 23AAAJH0491C1ZT SCN No.: 468/2023-GST dated 29.09.2023
385. The HPO, Postmaster Jabalpur HPO [including Asstt. Director I/DDO, O/o The Post Master General, Jabalpur Region, G.C.P.O and HRO, RMS,JABALPUR], JABALPUR-I, Madhya Pradesh, GSTIN: 23AAAGS1253A1ZZ SCN No.: 469/2023-GST dated 29.09.2023
386. The HPO, Postmaster Ashok Nagar HPO, GWALIOR-II, Madhya Pradesh, GSTIN: 23AAALP1287G1Z5 SCN No.: 470/2023-GST dated 29.09.2023
387. The HPO, Postmaster BHEL HPO, BHOPAL-I, Madhya Pradesh, GSTIN: 23AAAGP0669P1ZX SCN No.: 471/2023-GST dated 29.09.2023
388. The HPO, Postmaster Ahmednagar, AHMEDNAGAR DIVISION, Maharashtra, GSTIN: 27AAAGS1245Q1ZU SCN No.: 472-2023-GST dated 29.09.2023
389. The HPO, Postmaster Akola, DIVISION AKOLA, Maharashtra, GSTIN: 27AAAGT0385C1ZF SCN No.: 473/2023-GST dated 29.09.2023
390. The HPO, Postmaster Alibag, DIVISION IV, Maharashtra, GSTIN: 27AAALT1503B1ZK SCN No.: 474/2023-GST dated 29.09.2023
391. The HPO, Postmaster Amaravati, DIVISION AMRAVATI, Maharashtra, GSTIN: 27AAAGA0651A1Z9 SCN No.: 475/2023-GST dated 29.09.2023
392. The HPO, Postmaster Andheri, DIVISION III, Maharashtra, GSTIN: 27AAAGP0624G1ZL SCN No.: 476/2023-GST dated 29.09.2023
393. The HPO, Postmaster Aurangabad (including ACCOUNTS OFFICER, O/o PMG AURANGABAD), AURANGABAD URBAN, Maharashtra, GSTIN: 27AAAGS1443N2ZZ SCN No.: 477/2023-GST dated 29.09.2023
394. The HPO, Postmaster Beed, AURANGABAD URBAN, Maharashtra, GSTIN: 27AAAGH0056G1ZR SCN No.: 478/2023-GST dated 29.09.2023
395. The HPO, Postmaster Bhandara, DIVISION BHANDARA, Maharashtra, GSTIN: 27AAAGB0439H1ZS SCN No.: 479/2023-GST dated 29.09.2023
396. The HPO, Postmaster Bhusaval (including HRO BHUSAWAL), JALGAON DIVISION, Maharashtra, GSTIN: 27AAAJH0178G2ZC SCN No.: 480/2023-GST dated 29.09.2023
397. The HPO, Postmaster Buldana, DIVISION AKOLA, Maharashtra, GSTIN: 27AAAGH0444Q1Z6 SCN No.: 481/2023-GST dated 29.09.2023
398. The HPO, Postmaster Chalisgaon, JALGAON DIVISION, Maharashtra, GSTIN: 27AAALC0810G1ZR SCN No.: 482/2023-GST dated 29.09.2023
399. The HPO, Postmaster Chandrapur, DIVISION CHANDRAPUR, Maharashtra, GSTIN: 27AAAGS1228R1ZT SCN No.: 483/2023-GST dated 29.09.2023
400. The HPO, Postmaster Chembur, DIVISION I, Maharashtra, GSTIN: 27AAAGP0677F1ZA SCN No.: 484/2023-GST dated 29.09.2023
401. The HPO, Postmaster Chiplun, DIVISION-V-RATNAGIRI, Maharashtra, GSTIN: 27AAAGC0079G1ZP SCN No.: 485/2023-GST dated 29.09.2023
402. The HPO, Postmaster Dadar, DIVISION VI, Maharashtra, GSTIN: 27AAAGT0282L1Z0 SCN No.: 486/2023-GST dated 29.09.2023
403. The HPO, Postmaster Dhule, DHULE DIVISION, Maharashtra, GSTIN: 27AAAGS1294R1ZJ SCN No.: 487/2023-GST dated 29.09.2023
404. The HPO, Postmaster Gondia, DIVISION BHANDARA, Maharashtra, GSTIN: 27AAAGG1386C1ZP SCN No.: 488/2023-GST dated 29.09.2023
405. The HPO, Postmaster Ichalkaranji, DIVISION-II-KOLHAPUR, Maharashtra, GSTIN: 27AAAGP0056J1ZC SCN No.: 489/2023-GST dated 29.09.2023
406. The HPO, Postmaster Jalgaon, JALGAON DIVISION, Maharashtra, GSTIN: 27AAALJ0520C1ZT SCN No.: 490/2023-GST dated 29.09.2023

407. The HPO, Postmaster Jalna, DIVISION JALNA, Maharashtra, GSTIN: 27AAAGP0625H1ZI SCN No.: 491/2023-GST dated 29.09.2023
408. The HPO, Postmaster Kalbadevi, DIVISION III, Maharashtra, GSTIN: 27AAAGS0192J1Z4 SCN No.: 492/2023-GST dated 29.09.2023
409. The HPO, Postmaster Kalian City, DIVISION V, Maharashtra, GSTIN: 27AAALT0763D1Z4 SCN No.: 493/2023-GST dated 29.09.2023
410. The HPO, Postmaster Kamptee, DIVISION KALMESHWAR, Maharashtra, GSTIN: 27AAAGK0354E1ZR SCN No.: 494/2023-GST dated 29.09.2023
411. The HPO, Postmaster Karad, DIVISION-I-SATARA, Maharashtra, GSTIN: 27AAAGP0771L2Z1 SCN No.: 495/2023-GST dated 29.09.2023
412. The HPO, Postmaster Khamgaon, DIVISION AKOLA, Maharashtra, GSTIN: 27AAAGP0728D1ZM SCN No.: 496/2023-GST dated 29.09.2023
413. The HPO, Postmaster Kolhapur, DIVISION-III-KOLHAPUR, Maharashtra, GSTIN: 27AAALP0447J1ZY SCN No.: 497/2023-GST dated 29.09.2023
414. The HPO, Postmaster Kolhapur City, DIVISION-III-KOLHAPUR, Maharashtra, GSTIN: 27AAAGP0086Q1ZS SCN No.: 498/2023-GST dated 29.09.2023
415. The HPO, Postmaster Latur, DIVISION NANDED, Maharashtra, GSTIN: 27AAAGP0855R1ZP SCN No.: 499/2023-GST dated 29.09.2023
416. The HPO, Postmaster Mahim, DIVISION VII, Maharashtra, GSTIN: 27AAAGS0202F1ZU SCN No.: 500/2023-GST dated 29.09.2023
417. The HPO, Postmaster Malegaon Town, NASHIK-I DIVISION, Maharashtra, GSTIN: 27AAAGM0273L1Z8 SCN No.: 501/2023-GST dated 29.09.2023
418. The HPO, Postmaster Malvan, DIVISION-V-RATNAGIRI, Maharashtra, GSTIN: 27AAAGP0079D1ZI SCN No.: 502/2023-GST dated 29.09.2023
419. The HPO, Postmaster Margao, DIVISION-V, Maharashtra, GSTIN: 30AAAGP0059H1ZR SCN No.: 503/2023-GST dated 29.09.2023
420. The HPO, Postmaster Miraj, DIVISION-IV-SANGLI, Maharashtra, GSTIN: 27AAAGP0078C1ZL SCN No.: 504/2023-GST dated 29.09.2023
421. The HPO, Postmaster Mumbai Central, DIVISION II, Maharashtra, GSTIN: 27AAAGS0443J2Z9 SCN No.: 505/2023-GST dated 29.09.2023
422. The HPO, Postmaster Mumbai GPO (including Accounts Officer O/o CPMG, Mumbai; Sr. SUPERINTENDENT RMS Sorting Division MUMBAI GPO; SUPERINTENDENT PSD, Mumbai; HRO RMS CENTRAL SORTING Dn.MUMBAI; Senior Accounts Officer O/o Postmaster General Mumbai; Sr Accounts, DIVISION II, Maharashtra, GSTIN: 27AAAGD0153N1ZI SCN No.: 506/2023-GST dated 29.09.2023
423. The HPO, Postmaster Nagpur GPO (including HRO F Dn. NAGPUR and SUPERINTENDENT, PSD NAGPUR), DIVISION CITY, Maharashtra, GSTIN: 27AAAGN0248L1Z8 SCN No.: 507/2023-GST dated 29.09.2023
424. The HPO, Postmaster Nagpur City, DIVISION CITY, Maharashtra, GSTIN: 27AAAGN0247F1ZM SCN No.: 508/2023-GST dated 29.09.2023
425. The HPO, Postmaster Nanded, DIVISION NANDED, Maharashtra, GSTIN: 27AAAGP0710P1Z7 SCN No.: 509/2023-GST dated 29.09.2023
426. The HPO, Postmaster Nassik, DHULE DIVISION, Maharashtra, GSTIN: 27AAAGS1278R1ZJ SCN No.: 510/2023-GST dated 29.09.2023
427. The HPO, Postmaster Nassik Road, NASHIK-II DIVISION, Maharashtra, GSTIN: 27AAAGP0760P1ZX SCN No.: 511/2023-GST dated 29.09.2023
428. The HPO, Postmaster Osmanabad, NASHIK-II DIVISION, Maharashtra, GSTIN: 27AAALP1391B1ZA SCN No.: 512/2023-GST dated 29.09.2023

429. The HPO, Postmaster Palghar , PALGHAR, Maharashtra,
GSTIN: 27AAAGT0114P1Z5 SCN No.: 513/2023-GST dated 29.09.2023
430. The HPO, Postmaster Panaji, DIVISION-II, Maharashtra,
GSTIN: 30AAAGS0085C1ZW SCN No.: 514/2023-GST dated 29.09.2023
431. The HPO, Postmaster Pandharpur, SOLAPUR DIVISION, Maharashtra,
GSTIN: 27AAAJH0245C2ZS SCN No.: 515/2023-GST dated 29.09.2023
432. The HPO, Postmaster Panvel, DIVISION V, Maharashtra,
GSTIN: 27AAAGP0232N2Z9 SCN No.: 516/2023-GST dated 29.09.2023
433. The HPO, Postmaster Paratwada, DIVISION AMRAVATI, Maharashtra,
GSTIN: 27AAAGP0727N1Z2 SCN No.: 517/2023-GST dated 29.09.2023
434. The HPO, Postmaster Parbhani, NASHIK-I DIVISION, Maharashtra,
GSTIN: 27AAAJP0825C1ZJ SCN No.: 518/2023-GST dated 29.09.2023
435. The HPO, Postmaster Pune (including ACCOUNTS OFFICER, O/o PMG PUNE REGION),
DIVISION-VI-KOREGAON PARK, Maharashtra, GSTIN: 27AAAGS1337P1ZV SCN No.: 519/2023-
GST dated 29.09.2023
436. The HPO, Postmaster Pune City, DIVISION-I SHIVAJI NAGAR, Maharashtra, GSTIN:
27AAAGS1256F1ZE SCN No.: 520/2023-GST dated 29.09.2023
437. The HPO, Postmaster Ratnagiri, DIVISION-V-RATNAGIRI, Maharashtra,
GSTIN: 27AAAGR0035D1ZS SCN No.: 521/2023-GST dated 29.09.2023
438. The HPO, Postmaster Sangli, DIVISION-IV-SANGLI, Maharashtra,
GSTIN: 27AAAGS0092M1ZZ SCN No.: 522/2023-GST dated 29.09.2023
439. The HPO, Postmaster Satara, DIVISION-I-SATARA, Maharashtra,
GSTIN: 27AAAJ53465R1ZB SCN No.: 523/2023-GST dated 29.09.2023
440. The HPO, Postmaster Sawantwadi, DIVISION-V-RATNAGIRI, Maharashtra,
GSTIN: 27AAAGP0080J1ZC SCN No.: 524/2023-GST dated 29.09.2023
441. The HPO, Postmaster Shivajinagar, DIVISION-I SHIVAJI NAGAR, Maharashtra, GSTIN:
27AAAGP0640Q1Z0 SCN No.: 525/2023-GST dated 29.09.2023
442. The HPO, Postmaster Shirampur, AHMEDNAGAR DIVISION, Maharashtra, GSTIN:
27AAAGP0006J1ZM SCN No.: 526/2023-GST dated 29.09.2023
443. The HPO, Postmaster Solapur, SOLAPUR DIVISION, Maharashtra,
GSTIN: 27AAAGS1207E1ZP SCN No.: 527/2023-GST dated 29.09.2023
444. The HPO, Postmaster Thane, DIVISION VI, Maharashtra,
GSTIN: 27AAAGS1022D1ZU SCN No.: 528/2023-GST dated 29.09.2023
445. The HPO, Postmaster Wardha, DIVISION HINGNA, Maharashtra,
GSTIN: 27AAAGW0119D1ZM SCN No.: 529/2023-GST dated 29.09.2023
446. The HPO, Postmaster Yavatmal , DIVISION AMRAVATI, Maharashtra,
GSTIN: 27AAAGH0294L1Z8 SCN No.: 530/2023-GST dated 29.09.2023
447. The HPO, Director of Accounts (Postal) Nagpur, DIVISION CITY, Maharashtra, GSTIN:
27AAAGD0748P1Z5 SCN No.: 531/2023-GST dated 29.09.2023
448. The HPO, Baramati Head Post Office Amrai, BARAMATI DIVISION, Maharashtra, GSTIN:
27AAAGB0395Q1Z2 SCN No.: 532/2023-GST dated 29.09.2023
449. The HPO, Postmaster Borivali, DIVISION IV, Maharashtra,
GSTIN: 27AAAGP0308R1Z1 SCN No.: 533/2023-GST dated 29.09.2023
450. The HPO, Postmaster Agartala HPO, TRIPURA - I DIVISION, North-East,
GSTIN: 16AAAGA0060M1ZS SCN No.: 534/2023-GST dated 29.09.2023
451. The HPO, Postmaster Aizawl HPO, AIZAWL DIVISION, North-East,
GSTIN: 15AAALP1001A1Z2 SCN No.: 535/2023-GST dated 29.09.2023

452. The HPO, Postmaster Dharmanagar HPO, TRIPURA - II DIVISION, North-East, GSTIN: 16AAALD1293Q1ZT SCN No.: 536/2023-GST dated 29.09.2023
453. The HPO, Postmaster Itanagar HPO, ITANAGAR DIVISION, North-East, GSTIN: 12AAAGP1055R1Z6 SCN No.: 537/2023-GST dated 29.09.2023
454. The HPO, Postmaster Imphal HPO, IMPHAL DIVISION, North-East, GSTIN: 14AAAGI0027C1ZA SCN No.: 538/2023-GST dated 29.09.2023
455. The HPO, Postmaster Kohima HPO, DIMAPUR DIVISION, North-East, GSTIN: 13AAAGK0388Q1Z1 SCN No.: 539/2023-GST dated 29.09.2023
456. The HPO, Postmaster R.K.Pur HPO, TRIPURA - II DIVISION, North-East, GSTIN: 16AAALR1427Q1ZN SCN No.: 540/2023-GST dated 29.09.2023
457. The HPO, Postmaster Tura HPO, SHILLONG II DIVISION, North-East, GSTIN: 17AAAGP0928F1ZH SCN No.: 541/2023-GST dated 29.09.2023
458. The HPO, Postmaster Shillong GPO (including Asstt. Director, CPMG, NE Circle), SHILLONG II DIVISION, North-East, GSTIN: 17AAALS5131Q2Z1 SCN No.: 542/2023-GST dated 29.09.2023
459. The HPO, Angul, ANGUL DIVISION, Odisha, GSTIN: 21AAAGA0652D1ZE SCN No.: 543/2023-GST dated 29.09.2023
460. The HPO, Athagarh, CUTTACK II DIVISION, Odisha, GSTIN: 21AAAGH0330R1ZN SCN No.: 544/2023-GST dated 29.09.2023
461. The HPO, Aska, BERHAMPUR DIVISION, Odisha, GSTIN: 21AAAGA0566J1ZW SCN No.: 545/2023-GST dated 29.09.2023
462. The HPO, Balasore, BALASORE DIVISION, Odisha, GSTIN: 21AAAGP0756K1ZF SCN No.: 546/2023-GST dated 29.09.2023
463. The HPO, Balangir, BALANGIR DIVISION, Odisha, GSTIN: 21AAAGP0714K1ZP SCN No.: 547/2023-GST dated 29.09.2023
464. The HPO, Baripada, BHUBANESWAR I DIVISION, Odisha, GSTIN: 21AAAGP0758H2ZJ SCN No.: 548/2023-GST dated 29.09.2023
465. The HPO, Behrampur (including SSRM, RMS, BG Division), BERHAMPUR DIVISION, Odisha, GSTIN: 21AAAGH0068L1ZO SCN No.: 549/2023-GST dated 29.09.2023
466. The HPO, Bhadrak, BALASORE DIVISION, Odisha, GSTIN: 21AAAGB0372F1Z8 SCN No.: 550/2023-GST dated 29.09.2023
467. The HPO, Bhubneshwar GPO, BHUBANESWAR I DIVISION, Odisha, GSTIN: 21AAAGB0281M1ZT SCN No.: 551/2023-GST dated 29.09.2023
468. The HPO, Bhawanipatna, RAYAGADA DIVISION, Odisha, GSTIN: 21AAAGH0352M1ZR SCN No.: 552/2023-GST dated 29.09.2023
469. The HPO, Bhanjanagar, BHUBANESWAR I DIVISION, Odisha, GSTIN: 21AAAGB0392K2ZS SCN No.: 553/2023-GST dated 29.09.2023
470. The HPO, Baragarh, BALANGIR DIVISION, Odisha, GSTIN: 21AAAGB0373E1Z9 SCN No.: 554/2023-GST date 29.09.2023
471. The HPO, Chatrapur, BERHAMPUR DIVISION, Odisha, GSTIN: 21AAAGP0070L1ZM SCN No.: 555/2023-GST dated 29.09.2023
472. The HPO, Chandni Chowk, CUTTACK I DIVISION, Odisha, GSTIN: 21AAAGP0600G1Z5 SCN No.: 556/2023-GST dated 29.09.2023
473. The HPO, Cuttack GPO [including DA (P), Cuttack; CPMG, R.O. HQ and SSRM, RMS, N Division], CUTTACK I DIVISION, Odisha, GSTIN: 21AAAGS1152E1ZX SCN No.: 557/2023-GST dated 29.09.2023
474. The HPO, Dhenkanal, CUTTACK I DIVISION, Odisha, GSTIN: 21AAAGD0722M1ZX SCN No.: 558/2023-GST dated 29.09.2023

475. The HPO, Jajpur, JAJPUR DIVISION, Odisha,
GSTIN: 21AAAGP0704M1ZN SCN No.: 559/2023-GST dated 29.09.2023
476. The HPO, Jaleswar, BALASORE DIVISION, Odisha,
GSTIN: 21AAAGP0623B1Z8 SCN No.: 560/2023-GST dated 29.09.2023
477. The HPO, Jagatsinghpur, CUTTACK II DIVISION, Odisha,
GSTIN: 21AAAGH0331Q1ZO SCN No.: 561/2023-GST dated 29.09.2023
478. The HPO, Jeypore, RAYAGADA DIVISION, Odisha,
GSTIN: 21AAAGJ0223K1ZZ SCN No.: 562/2023-GST dated 29.09.2023
479. The HPO, Jharsuguda, JHARSUGUDA DIVISION, Odisha,
GSTIN: 21AABAH9305H1Z2 SCN No.: 563/2023-GST dated 29.09.2023
480. The HPO, Kendrapara, CUTTACK II DIVISION, Odisha,
GSTIN: 21AAAGP0743E2ZW SCN No.: 564/2023-GST dated 29.09.2023
481. The HPO, Khurja, BHUBANESWAR II DIVISION, Odisha,
GSTIN: 21AAAGK0373H1ZU SCN No.: 565/2023-GST dated 29.09.2023
482. The HPO, Keonjhar, KEONJHAR DIVISION, Odisha,
GSTIN: 21AAAGH0312K1Z3 SCN No.: 566/2023-GST dated 29.09.2023
483. The HPO, Koraput, BHUBANESWAR I DIVISION, Odisha,
GSTIN: 21AAAGP0740H2ZT SCN No.: 567/2023-GST dated 29.09.2023
484. The HPO, Nayagarh, BHUBANESWAR I DIVISION, Odisha,
GSTIN: 21AAAGP1074L1ZG SCN No.: 568/2023-GST dated 29.09.2023
485. The HPO, Phulbani, BERHAMPUR DIVISION, Odisha,
GSTIN: 21AAAGP0729C1ZZ SCN No.: 569/2023-GST dated 29.09.2023
486. The HPO, Parlakhemundi, BERHAMPUR DIVISION, Odisha,
GSTIN: 21AAAGH0030G1ZD SCN No.: 570/2023-GST dated 29.09.2023
487. The HPO, Puri, BHUBANESWAR II DIVISION, Odisha,
GSTIN: 21AAAGP1010J1Z0 SCN No.: 571/2023-GST dated 29.09.2023
488. The HPO, Rairangpur, KEONJHAR DIVISION, Odisha,
GSTIN: 21AAAGP1016Q1ZG SCN No.: 572/2023-GST dated 29.09.2023
489. The HPO, Rourkela, ROURKELA-I DIVISION, Odisha,
GSTIN: 21AAAGP0766M1Z9 SCN No.: 573/2023-GST dated 29.09.2023
490. The HPO, Rayagada, RAYAGADA DIVISION, Odisha,
GSTIN: 21AAAGT0443B1Z2 SCN No.: 574/2023-GST dated 29.09.2023
491. The HPO, Sambalpur (including PMG, R.O. Sambalpur),
- SAMBALPUR DIVISION, Odisha, GSTIN: 21AAAGS1370J1ZI
SCN No.: 575/2023-GST dated 29.09.2023
492. The HPO, Sundargarh, ROURKELA-I DIVISION, Odisha,
GSTIN: 21AAAGS1424H1ZS SCN No.: 576/2023-GST dated 29.09.2023
493. The HPO, Uditnagar, ROURKELA-I DIVISION, Odisha,
GSTIN: 21AAAGP1000L1ZY SCN No.: 577/2023-GST dated 29.09.2023
494. The HPO, Sr. Postmaster Amritsar, AMRITSAR-I, Punjab,
GSTIN: 03AAAGA0523M2ZY SCN No.: 578/2023-GST dated 29.09.2023
495. The HPO, Sr. Postmaster Chandigarh GPO (including Manager MMS Chandigarh and Accounts Officer
Circle Office Chd.), DIVISION-I, Punjab, GSTIN: 04AAAAG2254N1ZA
SCN No.: 579/2023-GST dated 29.09.2023
496. The HPO, Sr. Postmaster Hoshiarpur, HOSHIARPUR, Punjab,
GSTIN: 03AAAGS1378A1ZR SCN No.: 580/2023-GST dated 29.09.2023
497. The HPO, Sr. Postmaster Patiala, PATIALIA-I, Punjab,
GSTIN: 03AAAGH0058J1ZS SCN No.: 581/2023-GST dated 29.09.2023

498. The HPO, Sr. Postmaster Ludhiana, KHANNA, Punjab,
GSTIN: 03AAAGH0289K1ZH SCN No.: 582/2023-GST dated 29.09.2023
499. The HPO, Sr. Postmaster Jalandhar City (including HRO RMS I Dn. Jalandhar.), JALANDHAR-I,
Punjab, GSTIN: 03AAAGH0241R1ZJ SCN No.: 583/2023-GST dated 29.09.2023
500. The HPO, Postmaster Batala, BATALA, Punjab,
GSTIN: 03AAAGP0814N1ZG SCN No.: 584/2023-GST dated 29.09.2023
501. The HPO, Postmaster Bhatinda, BATHINDA-II, Punjab,
GSTIN: 03AAAGP0826J1ZK SCN No.: 585/2023-GST dated 29.09.2023
502. The HPO, Postmaster Dasuya, HOSHIARPUR, Punjab,
GSTIN: 03AAAGP0799Q1ZQ SCN No.: 586/2023-GST dated 29.09.2023
503. The HPO, Postmaster Ferozpur, FERROZEPUR, Punjab,
GSTIN: 03AAAGH0295M1ZF SCN No.: 587/2023-GST dated 29.09.2023
504. The HPO, Postmaster Faridkot, SHRI MUKTSAR SAHIB, Punjab,
GSTIN: 03AAAGH0338H1ZY SCN No.: 588/2023-GST dated 29.09.2023
505. The HPO, Postmaster Kapurthala [including DA (P) Kapurthala],
KAPURTHALA, Punjab, GSTIN: 03AAAGH0323Q1ZM
SCN No.: 589/2023-GST dated 29.09.2023
506. The HPO, Postmaster Khanna, KHANNA, Punjab,
GSTIN: 03AAAGH0289K1ZH SCN No.: 590/2023-GST dated 29.09.2023
507. The HPO, Postmaster Moga, MOGA, Punjab,
GSTIN: 03AAAGP0676E1ZN SCN No.: 591/2023-GST dated 29.09.2023
508. The HPO, Postmaster Gurdaspur, BATALA, Punjab,
GSTIN: 03AAAGP0764K1ZD SCN No.: 592/2023-GST dated 29.09.2023
509. The HPO, Postmaster Tarn Taran, AMRITSAR-II, Punjab,
GSTIN: 03AAAGP0750R1Z5 SCN No.: 593/2023-GST dated 29.09.2023
510. The HPO, Postmaster Jalandhar Cantt., JALANDHAR-II, Punjab,
GSTIN: 03AAAGH0257B1Z8 SCN No.: 594/2023-GST dated 29.09.2023
511. The HPO, Postmaster Jagraon, LUDHIANA-NORTH, Punjab,
GSTIN: 03AAAGH0231B1ZI SCN No.: 595/2023-GST dated 29.09.2023
512. The HPO, Postmaster Ropar, ROPAR, Punjab,
GSTIN: 03AAAJT1896R1ZD SCN No.: 596/2023-GST dated 29.09.2023
513. The HPO, Postmaster Rajpura, RAJPURA, Punjab,
GSTIN: 03AAAGH0043M1ZT SCN No.: 597/2023-GST dated 29.09.2023
514. The HPO, Postmaster Sangrur, SANGRUR, Punjab,
GSTIN: 03AAAGP0672A1ZZ SCN No.: 598/2023-GST dated 29.09.2023
515. The HPO, Postmaster Phagwara, PHAGWARA, Punjab,
GSTIN: 03AAAGH0091K1ZP SCN No.: 599/2023-GST dated 29.09.2023
516. The HPO, Sr. Postmaster Ajmer [including ACCOUNTS OFFICER, O/o PMG(SR) AJMER], GST
DIVISION-J AJMER, Rajasthan, GSTIN: 08ABCFS2705F1ZG SCN No.: 600/2023-GST dated 29.09.2023
517. The HPO, Postmaster Beawar, GST DIVISION-J AJMER, Rajasthan,
GSTIN: 08AAALH0470P1ZV SCN No.: 601/2023-GST dated 29.09.2023
518. The HPO, Postmaster Bikaner, GST DIVISION-F BIKANER, Rajasthan,
GSTIN: 08AAAGP0664A1ZP SCN No.: 602/2023-GST dated 29.09.2023
519. The HPO, Postmaster Bundi, GST DIVISION-I KOTA, Rajasthan,
GSTIN: 08AAAGH0034C1Z5 SCN No.: 603/2023-GST dated 29.09.2023
520. The HPO, Postmaster Churu, GST DIVISION-G BIKANER, Rajasthan,
GSTIN: 08AAAGH0023H1ZY SCN No.: 604/2023-GST dated 29.09.2023
521. The HPO, Postmaster Dungarpur, GST DIVISION-C UDAIPUR, Rajasthan,

- GSTIN: 08AAAGP0816Q1ZY SCN No.: 605/2023-GST dated 29.09.2023
522. The HPO, Postmaster Didwana, GST DIVISION-C JODHPUR, Rajasthan, GSTIN: 08AAAJH0539D1ZM SCN No.: 606/2023-GST dated 29.09.2023
523. The HPO, Postmaster Jaisalmer, GST DIVISION-B JODHPUR, Rajasthan, GSTIN: 08AAAGH0326M1ZH SCN No.: 607/2023-GST dated 29.09.2023
524. The HPO, Postmaster Jalore, GST DIVISION-E PALLI, Rajasthan, GSTIN: 08AAAGH0299H1ZC SCN No.: 608/2023-GST dated 29.09.2023
525. The HPO, Postmaster Nagaur, GST DIVISION-C JODHPUR, Rajasthan, GSTIN: 08AAAGP0103Q1ZA SCN No.: 609/2023-GST dated 29.09.2023
526. The HPO, Postmaster Rattangarh, GST DIVISION-G BIKANER, Rajasthan, GSTIN: 08AAAGP0068E1ZJ SCN No.: 610/2023-GST dated 29.09.2023
527. The HPO, Postmaster SriMadhopur, GST DIVISION-G SIKAR, Rajasthan, GSTIN: 08AAALP1752C2ZA SCN No.: 611/2023-GST dated 29.09.2023
528. The HPO, Postmaster Sikar, GST DIVISION-G SIKAR, Rajasthan, GSTIN: 08AAALH0495E1Z9 SCN No.: 612/2023-GST dated 29.09.2023
529. The HPO, Postmaster Kota, GST DIVISION-H KOTA, Rajasthan, GSTIN: 08AAAGH0233D1Z2 SCN No.: 613/2023-GST dated 29.09.2023
530. The HPO, Postmaster Udaipur, GST DIVISION-A UDAIPUR, Rajasthan, GSTIN: 08AAAGP0817R1ZV SCN No.: 614/2023-GST dated 29.09.2023
531. The HPO, Sr. Postmaster Jaipur GPO (including Asstt. Director, O/o PR. CPMG, JAIPUR), GST DIVISION-B JAIPUR, Rajasthan, GSTIN: 08AAALS3385C1ZZ SCN No.: 615/2023-GST dated 29.09.2023
532. The HPO, Postmaster Alwar, GST DIVISION-A ALWAR, Rajasthan, GSTIN: 08AAAGA0234P1ZJ SCN No.: 616/2023-GST dated 29.09.2023
533. The HPO, Postmaster Bharatpur, GST DIVISION-F BHARATPUR, Rajasthan, GSTIN: 08AAAGB0174K1ZL SCN No.: 617/2023-GST dated 29.09.2023
534. The HPO, Postmaster Bhilwara, GST DIVISION-E BHILWARA, Rajasthan, GSTIN: 08AAAGP0596F1Z8 SCN No.: 618/2023-GST dated 29.09.2023
535. The HPO, Postmaster Barmer, GST DIVISION-B JODHPUR, Rajasthan, GSTIN: 08AAAGH0268N1Z6 SCN No.: 619/2023-GST dated 29.09.2023
536. The HPO, Postmaster Chittorgarh, GST DIVISION-G CHITTORGARH, Rajasthan, GSTIN: 08AAAGH0262G1ZR SCN No.: 620/2023-GST dated 29.09.2023
537. The HPO, Postmaster Deeg, GST DIVISION-F BHARATPUR, Rajasthan, GSTIN: 08AAAGD0283R1Z3 SCN No.: 621/2023-GST dated 29.09.2023
538. The HPO, Postmaster Hindaun, GST DIVISION-F BHARATPUR, Rajasthan, GSTIN: 08AAAGH0305N1ZK SCN No.: 622/2023-GST dated 29.09.2023
539. The HPO, Sr. Postmaster Jodhpur [including ACCOUNTS OFFICER, O/o PMG(WR) JODHPUR and HRO, SRM ST DN. JODHPUR], GST DIVISION-C JODHPUR, Rajasthan, GSTIN: 08AAAGS1306L1ZA SCN No.: 623/2023-GST dated 29.09.2023
540. The HPO, Postmaster Jhunjhunu, GST DIVISION-G SIKAR, Rajasthan, GSTIN: 08AAAGH0259R1ZZ SCN No.: 624/2023-GST dated 29.09.2023
541. The HPO, Postmaster Sirohi, GST DIVISION-E PALLI, Rajasthan, GSTIN: 08AAAGP0031K1ZJ SCN No.: 625/2023-GST dated 29.09.2023
542. The HPO, Postmaster Sawaimadhopur, GST DIVISION-F BHARATPUR, Rajasthan, GSTIN: 08AAAGH0270C1ZZ SCN No.: 626/2023-GST dated 29.09.2023
543. The HPO, Postmaster Sriganganagar, SRIGANGANAGAR, Rajasthan, GSTIN: 08AAALP0244R1ZN SCN No.: 627/2023-GST dated 29.09.2023
544. The HPO, Postmaster NG Mandi Kota, GST DIVISION-H KOTA, Rajasthan,

- GSTIN: 08AAAGH0298G1ZF SCN No.: 628/2023-GST dated 29.09.2023
545. The HPO, Postmaster Pali, H KOTA, Rajasthan, GSTIN: 08AAAGP0609R1ZX SCN No.: 629/2023-GST dated 29.09.2023
546. The HPO, Postmaster Shastri Nagar Jaipur, JAIPUR, Rajasthan, GSTIN: 08AAAGP0061P1Z3 SCN No.: 630/2023-GST dated 29.09.2023
547. The HPO, Postmaster Banswara, CHITTORGARH, Rajasthan, GSTIN: 08AAAGH0275H1ZK SCN No.: 631/2023-GST dated 29.09.2023
548. The HPO, Postmaster Behror, BEHROR, Rajasthan, GSTIN: 08AAAGH0264A1Z1 SCN No.: 632/2023-GST dated 29.09.2023
549. The HPO, Postmaster Chirawa, SIKAR, Rajasthan, GSTIN: 08AAAGH0228L1ZI SCN No.: 633/2023-GST dated 29.09.2023
550. The HPO, Postmaster Dausa, ALWAR, Rajasthan, GSTIN: 08AAAGP0648G2ZC SCN No.: 634/2023-GST dated 29.09.2023
551. The HPO, Postmaster Dholpur, BHARATPUR, Rajasthan, GSTIN: 08AAAGT0307G1ZL SCN No.: 635/2023-GST dated 29.09.2023
552. The HPO, Postmaster Hanumangarh, SRIGANGANAGAR, Rajasthan, GSTIN: 08AAAJH0423N1ZA SCN No.: 636/2023-GST dated 29.09.2023
553. The HPO, Postmaster Jhalawar, KOTA, Rajasthan, GSTIN: 08AAAGH0402A1ZD SCN No.: 637/2023-GST dated 29.09.2023
554. The HPO, Postmaster Marwar, PALI, Rajasthan, GSTIN: 08AAAGP0610E1ZV SCN No.: 638/2023-GST dated 29.09.2023
555. The HPO, Postmaster Madanganj, AJMER, Rajasthan, GSTIN: 08AAAJH0520J1ZK SCN No.: 639/2023-GST dated 29.09.2023
556. The HPO, Postmaster Shahapura, JAIPUR, Rajasthan, GSTIN: 08AAAGP0646J1Z8 SCN No.: 640/2023-GST dated 29.09.2023
557. The HPO, Postmaster Kankroli, KANKROLI, Rajasthan, GSTIN: 08AAAGP0656A1ZP SCN No.: 641/2023-GST dated 29.09.2023
558. The HPO, Postmaster, Tonk, JAIPUR, Rajasthan, GSTIN: 08AAALP1407E1ZF SCN No.: 642/2023-GST dated 29.09.2023
559. The HPO, Postmaster Gangapur RS, BHARATPUR, Rajasthan, GSTIN: 08AAAGP0697K1ZV SCN No.: 643/2023-GST dated 29.09.2023
560. The HPO, Postmaster Jawahar Nagar Jaipur, JAIPUR, Rajasthan, GSTIN: 08AAAGJ0028E1ZX SCN No.: 644/2023-GST dated 29.09.2023
561. The HPO, POSTMASTER NASIRABAD H.P.O., AJMER, Rajasthan, GSTIN: 08AAALP0404D1ZM SCN No.: 645/2023-GST dated 29.09.2023
562. The HPO, Postmaster Sambhar Lake, JAIPUR, Rajasthan, GSTIN: 08AAAGP0649H1ZA SCN No.: 646/2023-GST dated 29.09.2023
563. The HPO, AO (Cash) O/o DA(P), Jaipur, JAIPUR, Rajasthan, GSTIN: 08AAAGD0643R1Z7 SCN No.: 647/2023-GST dated 29.09.2023
564. The HPO, POSTMASTER, AMBASAMUDRAM HO-627401, TIRUNELVELI, TamilNadu, GSTIN: 33AAAGP0874L1Z5 SCN No.: 648/2023-GST dated 29.09.2023
565. The HPO, POSTMASTER, AMBATTUR HO-600053, AMBATTUR, TamilNadu, GSTIN: 33AAAGP0654C1ZU SCN No.: 649/2023-GST dated 29.09.2023
566. The HPO, CHIEF POSTMASTER, ANNA ROAD HO, CHENNAI-600002, EGMORE, TamilNadu, GSTIN: 33AAAGH0204C1ZG SCN No.: 650/2023-GST dated 29.09.2023
567. The HPO, POSTMASTER, ARAKKONAM HO-631001, RANIPET, TamilNadu, GSTIN: 33AAAGP0567Q1ZX SCN No.: 651/2023-GST dated 29.09.2023

568. The HPO, POSTMASTER, ARASARADI HO, MADURAI-625016, MADURAI - I, TamilNadu, GSTIN: 33AADAA0127G6ZD SCN No.: 652/2023-GST dated 29.09.2023
569. The HPO, POSTMASTER, ARNI HO-632301, VIRUDHUNAGAR, TamilNadu, GSTIN: 33AAAGA0845A1ZC SCN No.: 653/2023-GST dated 29.09.2023
570. The HPO, POSTMASTER, ARUPPUKOTTAI HO- 626101, VIRUDHUNAGAR, TamilNadu, GSTIN: 33AAAGH0340B1ZD SCN No.: 654/2023-GST dated 29.09.2023
571. The HPO, POSTMASTER, ATTUR HO-636102, SALEM - II, TamilNadu, GSTIN: 33AAAGA0594A1Z6 SCN No.: 655/2023-GST dated 29.09.2023
572. The HPO, POSTMASTER, AVADI CAMP HO-600054, POONAMALLEE, TamilNadu, GSTIN: 33AAAGA0498M1ZE SCN No.: 656/2023-GST dated 29.09.2023
573. The HPO, POSTMASTER, BHAVANI HO-638301, ERODE-II, TamilNadu, GSTIN: 33AAAGH0287H1ZN SCN No.: 657/2023-GST dated 29.09.2023
574. The HPO, POSTMASTER, BODINAYAKANUR HO-626513, DINDIGUL - II, TamilNadu, GSTIN: 33AAEAP9921E1ZM SCN No.: 658/2023-GST dated 29.09.2023
575. The HPO, POSTMASTER, CHENGALPATTU HO-603001, MARAIMALAI NAGAR, TamilNadu, GSTIN: 33AAAGC0746E1Z2 SCN No.: 659/2023-GST dated 29.09.2023
576. The HPO, CHIEF POSTMASTER, CHENNAI GPO, CHENNAI-600001, EGMORE, TamilNadu, GSTIN: 33AAAGG0961M1ZG SCN No.: 660/2023-GST dated 29.09.2023
577. The HPO, POSTMASTER, CHIDAMBARAM HO-608001, CUDDALORE, TamilNadu, GSTIN: 33AAAGT0405R1Z6 SCN No.: 661/2023-GST dated 29.09.2023
578. The HPO, SR. POSTMASTER, COIMBATORE HO-641001 (including RMS CB DIVISION), COIMBATORE - I, TamilNadu, GSTIN: 33AAAGS1300N1ZJ SCN No.: 662/2023-GST dated 29.09.2023
579. The HPO, POSTMASTER, CONOOR HO-643101, COONOOR, TamilNadu, GSTIN: 33AAAGP0732M1ZE SCN No.: 663/2023-GST dated 29.09.2023
580. The HPO, POSTMASTER, CUDDALORE HO-607001, CUDDALORE, TamilNadu, GSTIN: 33AAALT2092B1ZD SCN No.: 664/2023-GST dated 29.09.2023
581. The HPO, POSTMASTER, DEVAKOTTAI HO-630302, MADURAI - II, TamilNadu, GSTIN: 33AAAGP0769E1ZI SCN No.: 665/2023-GST dated 29.09.2023
582. The HPO, POSTMASTER, DHARAPURAM HO-638656, ERODE-I, TamilNadu, GSTIN: 33AAAGT0326D1ZV SCN No.: 666/2023-GST dated 29.09.2023
583. The HPO, POSTMASTER, DHARMAPURI HO-636701, SALEM - I, TamilNadu, GSTIN: 33AAAGP0242C2Z1 SCN No.: 667/2023-GST dated 29.09.2023
584. The HPO, POSTMASTER, DINDIGUL HO-624001, DINDIGUL - I, TamilNadu, GSTIN: 33AAAGD0340P2ZN SCN No.: 668/2023-GST dated 29.09.2023
585. The HPO, SR. POSTMASTER, ERODE HO-638001, ERODE-I, TamilNadu, GSTIN: 33AAAGT0347Q1ZZ SCN No.: 669/2023-GST dated 29.09.2023
586. The HPO, POSTMASTER, GOBICHETTIPALAYAM HO-638452, ERODE-II, TamilNadu, GSTIN: 33AAAGP0657B1ZT SCN No.: 670/2023-GST dated 29.09.2023
587. The HPO, POSTMASTER, GUDIYATHAM HO-632602, VELLORE, TamilNadu, GSTIN: 33AAAGP0897F1ZB SCN No.: 671/2023-GST dated 29.09.2023
588. The HPO, POSTMASTER, KALLAKURICHI HO-606202, VILLUPURAM, TamilNadu, GSTIN: 33AABAH3110Q1ZV SCN No.: 672/2023-GST dated 29.09.2023
589. The HPO, POSTMASTER, KANCHIPURAM HO-631501, MARAIMALAI NAGAR, TamilNadu, GSTIN: 33AAAGP0653F1ZP SCN No.: 673/2023-GST dated 29.09.2023
590. The HPO, POSTMASTER, KARAIKUDI HO-630001, MADURAI-II, TamilNadu, GSTIN: 33AAAGP0912K1ZK SCN No.: 674/2023-GST dated 29.09.2023

591. The HPO, POSTMASTER, KARUR HO-639001, KARUR, TamilNadu, GSTIN: 33AAAGH0433H1ZZ SCN No.: 675/2023-GST dated 29.09.2023
592. The HPO, POSTMASTER, KOVILPATTI HO-628501, KOVILPATTI, TamilNadu, GSTIN: 33AAAGP0655D1ZR SCN No.: 676/2023-GST dated 29.09.2023
593. The HPO, POSTMASTER, KRISHNAGIRI HO-635001, HOSUR-I, TamilNadu, GSTIN: 33AAAGP0688J1Z5 SCN No.: 677/2023-GST dated 29.09.2023
594. The HPO, POSTMASTER, KULITALAI HO-639104, KARUR, TamilNadu, GSTIN: 33AAAGP0941A1Z0 SCN No.: 678/2023-GST dated 29.09.2023
595. The HPO, POSTMASTER, KUMBAKONAM HO-612001, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0885K1Z4 SCN No.: 679/2023-GST dated 29.09.2023
596. The HPO, POSTMASTER, LALGUDI HO-621601, TIRUCHIRAPALLI-II, TamilNadu, GSTIN: 33AAAGP0931Q1Z5 SCN No.: 680/2023-GST dated 29.09.2023
597. The HPO, SR. POSTMASTER, MADURAI HO-625001, MADURAI-I, TamilNadu, GSTIN: 33AADAA0127G4ZF SCN No.: 681/2023-GST dated 29.09.2023
598. The HPO, POSTMASTER, MANAMADURAI HO-630606, MADURAI-I, TamilNadu, GSTIN: 33AADAA0127G8ZB SCN No.: 682/2023-GST dated 29.09.2023
599. The HPO, POSTMASTER, MANNARGUDI HO-614001, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0896E1ZE SCN No.: 683/2023-GST dated 29.09.2023
600. The HPO, POSTMASTER, MAYILADUTHURAI HO-609001, CUDDALORE, TamilNadu, GSTIN: 33AAAGH0403B1ZH SCN No.: 684/2023-GST dated 29.09.2023
601. The HPO, POSTMASTER, MELAKAVERI HO-612002, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0789A1ZM SCN No.: 685/2023-GST dated 29.09.2023
602. The HPO, POSTMASTER, METTUPALAYAM HO-641301, POLLACHI, TamilNadu, GSTIN: 33AAAGP0608Q1Z7 SCN No.: 686/2023-GST dated 29.09.2023
603. The HPO, POSTMASTER, MYLAPORE HO, CHENNAI-600004 (including POSTAL STORES DEPOT), MYLAPORE, TamilNadu, GSTIN: 33AAAGT0285P1ZW SCN No.: 687/2023-GST dated 29.09.2023
604. The HPO, POSTMASTER, NAGAPATTINAM HO-611001, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0807P1Z8 SCN No.: 688/2023-GST dated 29.09.2023
605. The HPO, POSTMASTER, NAGERCOIL HO-629001, TIRUNELVELI, TamilNadu, GSTIN: 33AAAHH9278G1ZK SCN No.: 689/2023-GST dated 29.09.2023
606. The HPO, POSTMASTER, NAMAKKAL HO-637001, SALEM-II, TamilNadu, GSTIN: 33AAAGN0081M1ZE SCN No.: 690/2023-GST dated 29.09.2023
607. The HPO, POSTMASTER, NILAKOTTAI HO-624208, DINDIGUL - II, TamilNadu, GSTIN: 33AAAGP0299K1Z4 SCN No.: 691/2023-GST dated 29.09.2023
608. The HPO, POSTMASTER, PALANI HO-624601, DINDIGUL - II, TamilNadu, GSTIN: 33AAAGP0306B1Z7 SCN No.: 692/2023-GST dated 29.09.2023
609. The HPO, POSTMASTER, PALAYANKOTTAI HO-627002, TIRUNELVELI, TamilNadu, GSTIN: 33AAAGP0794D1ZJ SCN No.: 693/2023-GST dated 29.09.2023
610. The HPO, POSTMASTER, PAPANASAM HO-614205, THANJAVUR, TamilNadu, GSTIN: 33AAAGH0362K1ZO SCN No.: 694/2023-GST dated 29.09.2023
611. The HPO, POSTMASTER, PARAMAKUDI HO-623707, MADURAI-II, TamilNadu, GSTIN: 33AADAA0127G3ZG SCN No.: 695/2023-GST dated 29.09.2023
612. The HPO, POSTMASTER, PARK TOWN HO, CHENNAI-600003, EGMORE, TamilNadu, GSTIN: 33AAAGT0322H1ZR SCN No.: 696/2023-GST dated 29.09.2023
613. The HPO, POSTMASTER, PATTUKOTTAI HO-614601, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0886L1Z1 SCN No.: 697/2023-GST dated 29.09.2023
614. The HPO, POSTMASTER, PERAMBALUR 621 212, TIRUCHIRAPALLI-II, TamilNadu, GSTIN: 33AAAGH0300K1Z2 SCN No.: 698/2023-GST dated 29.09.2023

615. The HPO, POSTMASTER, PERIYAKULAM HO-626501, DINDIGUL - II, TamilNadu, GSTIN: 33AABAH9416P1ZC SCN No.: 699/2023-GST dated 29.09.2023
616. The HPO, POSTMASTER, POLLACHI HO-642001, POLLACHI, TamilNadu, GSTIN: 33AAALH0865J1Z7 SCN No.: 700/2023-GST dated 29.09.2023
617. The HPO, POSTMASTER, PONDICHERRY HO-605001, PUDUCHERRY-I, TamilNadu, GSTIN: 34AAAGH0237H1ZV SCN No.: 701/2023-GST dated 29.09.2023
618. The HPO, POSTMASTER, PUDUKOTTAI HO-622001, THANJAVUR, TamilNadu, GSTIN: 33AAAGH0364R1Z8 SCN No.: 702/2023-GST dated 29.09.2023
619. The HPO, POSTMASTER, R.S. PURAM HO, COIMBATORE-641002, COIMBATORE-I, TamilNadu, GSTIN: 33AAAGP0718F1ZR SCN No.: 703/2023-GST dated 29.09.2023
620. The HPO, POSTMASTER, RAJAPALAYAM HO-626117, RAJAPALAYAM, TamilNadu, GSTIN: 33AAAGR0436C1ZW SCN No.: 704/2023-GST dated 29.09.2023
621. The HPO, POSTMASTER, RAMANATHAPURAM HO-623501, MADURAI-II, TamilNadu, GSTIN: 33AADAA0127G7ZC SCN No.: 705/2023-GST dated 29.09.2023
622. The HPO, POSTMASTER, RANIPET HO-632401, RANIPET, TamilNadu, GSTIN: 33AAAGP0564P1Z2 SCN No.: 706/2023-GST dated 29.09.2023
623. The HPO, SR. POSTMASTER, SALEM HO-636001, SALEM-I, TamilNadu, GSTIN: 33AAAGS1274D1ZN SCN No.: 707/2023-GST dated 29.09.2023
624. The HPO, POSTMASTER, SANKARANKOIL HO-627756, KOVILPATI, TamilNadu, GSTIN: 33AAAGH0371N1ZH SCN No.: 708/2023-GST dated 29.09.2023
625. The HPO, POSTMASTER, SIRKAZI HO-609110, CUDDALORE, TamilNadu, GSTIN: 33AAAGH0399J1ZD SCN No.: 709/2023-GST dated 29.09.2023
626. The HPO, POSTMASTER, SIVAGANGA 630 561, MADURAI-II, TamilNadu, GSTIN: 33AAAGP0829H1ZJ SCN No.: 710/2023-GST dated 29.09.2023
627. The HPO, POSTMASTER, SIVAKASI HO-626123, SIVAKASI, TamilNadu, GSTIN: 33AAAGP0685F1ZH SCN No.: 711/2023-GST dated 29.09.2023
628. The HPO, POSTMASTER, SRIRANGAM HO-620006, TIRUCHIRAPALLI-I, TamilNadu, GSTIN: 33AAAGP0633D1ZX SCN No.: 712/2023-GST dated 29.09.2023
629. The HPO, POSTMASTER, SRIVAİKUNTAM HO-628601, TUTICORIN, TamilNadu, GSTIN: 33AAAGT0392M1Z2 SCN No.: 713/2023-GST dated 29.09.2023
630. The HPO, POSTMASTER, ST. THOMAS MOUNT HO, CHENNAI-600016, ALANDUR, TamilNadu, GSTIN: 33AAAGP0626E1ZU SCN No.: 714/2023-GST dated 29.09.2023
631. The HPO, POSTMASTER, SURAMANGALAM HO-636005, SALEM-II, TamilNadu, GSTIN: 33AAAGS1258M1Z4 SCN No.: 715/2023-GST dated 29.09.2023
632. The HPO, SR. POSTMASTER, T. NAGAR HO-600017, THYAGARAYA NAGAR, TamilNadu, GSTIN: 33AAAGT0284N1Z1 SCN No.: 716/2023-GST dated 29.09.2023
633. The HPO, SR. POSTMASTER, TALLAKULAM HO-625002 (including PMG, SOUTHERN REGION), MADURAI-II, TamilNadu, GSTIN: 33AADAA0127G5ZE SCN No.: 717/2023-GST dated 29.09.2023
634. The HPO, POSTMASTER, TAMBARAM HO-600045, TAMBARAM, TamilNadu, GSTIN: 33AAAGT0350B1ZZ SCN No.: 718/2023-GST dated 29.09.2023
635. The HPO, POSTMASTER, TENKASI HO-627811, TIRUNELVELI, TamilNadu, GSTIN: 33AAEAP9199E1Z8 SCN No.: 719/2023-GST dated 29.09.2023
636. The HPO, SR. POSTMASTER, THANJAVUR HO-613001, THANJAVUR, TamilNadu, GSTIN: 33AAAGH0384M1ZE SCN No.: 720/2023-GST dated 29.09.2023
637. The HPO, POSTMASTER, THUCKALAY HO-629175, TIRUNELVELI, TamilNadu, GSTIN: 33AAAGP0980R1ZU SCN No.: 721/2023-GST dated 29.09.2023

638. The HPO, POSTMASTER, TINDIVANAM HO-604001, VILLUPURAM, TamilNadu, GSTIN: 33AAAGH0316P1ZK SCN No.: 722/2023-GST dated 29.09.2023
639. The HPO, POSTMASTER, TIRUCHENDUR HO-628215, TUTICORIN, TamilNadu, GSTIN: 33AAAGT0375A1ZS SCN No.: 723/2023-GST dated 29.09.2023
640. The HPO, POSTMASTER, TIRUCHENGODU HO-637211, ERODE-II, TamilNadu, GSTIN: 33AAAGP0241B1Z5 SCN No.: 724/2023-GST dated 29.09.2023
641. The HPO, SR. POSTMASTER, TIRUCHIRAPALLI HO-620001 (including RMS T DIVISION and PMG, CENTRAL REGION), TIRICHIRAPALLI - I, TamilNadu, GSTIN: 33AAAGS1286D1ZJ SCN No.: 725/2023-GST dated 29.09.2023
642. The HPO, POSTMASTER, TIRUKOILUR HO-605757, VILLUPURAM, TamilNadu, GSTIN: 33AAJFH3643R1ZX SCN No.: 726/2023-GST dated 29.09.2023
643. The HPO, POSTMASTER, TIRUNELVELI HO-627001, TIRUNELVELI, TamilNadu, GSTIN: 33AAAGP0795C1ZK SCN No.: 727/2023-GST dated 29.09.2023
644. The HPO, POSTMASTER, TIRUPATTUR HO-635601, VELLORE, TamilNadu, GSTIN: 33AAAGP0703N1ZH SCN No.: 728/2023-GST dated 29.09.2023
645. The HPO, POSTMASTER, TIRUPPUR HO-641601, TIRUPUR, TamilNadu, GSTIN: 33AAAGH0286G1ZQ SCN No.: 729/2023-GST dated 29.09.2023
646. The HPO, POSTMASTER, TIRUTHURAIPOONDI HO-614713, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0809D1ZV SCN No.: 730/2023-GST dated 29.09.2023
647. The HPO, POSTMASTER, TIRUVALLUR HO-602001, POONAMALLEE, TamilNadu, GSTIN: 33AAAGH0335L1ZP SCN No.: 731/2023-GST dated 29.09.2023
648. The HPO, POSTMASTER, TIRUVANNAMALAI HO-606601, VILLUPURAM, TamilNadu, GSTIN: 33AAAGH0361L1ZN SCN No.: 732/2023-GST dated 29.09.2023
649. The HPO, POSTMASTER, TIRUVARUR HO-610001, THANJAVUR, TamilNadu, GSTIN: 33AAAGP0825M1ZC SCN No.: 733/2023-GST dated 29.09.2023
650. The HPO, POSTMASTER, TURAIYUR HO-621010, TIRUCHIRAPALLI-II, TamilNadu, GSTIN: 33AAAGP0638J1ZF SCN No.: 734/2023-GST dated 29.09.2023
651. The HPO, POSTMASTER, TUTICORIN HO-628001, TUTICORIN, TamilNadu, GSTIN: 33AAAGT0374B1ZR SCN No.: 735/2023-GST dated 29.09.2023
652. The HPO, POSTMASTER, UDAGAMANDALAM HO-643001, COONOOR, TamilNadu, GSTIN: 33AAAGP0837M1Z8 SCN No.: 736/2023-GST dated 29.09.2023
653. The HPO, POSTMASTER, UDUMALPET HO-642126, POLLACHI, TamilNadu, GSTIN: 33AAAGH0360M1ZM SCN No.: 737/2023-GST dated 29.09.2023
654. The HPO, SR. POSTMASTER, VELLORE HO-632001, VELLORE, TamilNadu, GSTIN: 33AAAGP0778D1ZJ SCN No.: 738/2023-GST dated 29.09.2023
655. The HPO, POSTMASTER, VILLUPURAM HO-605602, VILLUPURAM, TamilNadu, GSTIN: 33AAAGH0261F1Z1 SCN No.: 739/2023-GST dated 29.09.2023
656. The HPO, POSTMASTER, VIRUDHUNAGAR HO-626001, VIRUDHUNAGAR, TamilNadu, GSTIN: 33AAAGP0650G1ZQ SCN No.: 740/2023-GST dated 29.09.2023
657. The HPO, POSTMASTER, VRIDDHACHALAM HO-606001, CUDDALORE, TamilNadu, GSTIN: 33AAAGT0351A1Z0 SCN No.: 741/2023-GST dated 29.09.2023
658. The HPO, Sr. A.O (CASH), O/O GENERAL MANAGER (PAF), CHENNAI-600008, EGMORE, TamilNadu, GSTIN: 33AAAGD0704K1ZY SCN No.: 742/2023-GST dated 29.09.2023
659. The HPO, CPMG, T.N. CIRCLE, TRIPLICANE, TamilNadu, GSTIN: 33AAAGC3074K1ZM SCN No.: 743/2023-GST dated 29.09.2023
660. The HPO, CHENNAI AIRMAIL SORTING, EGMORE, TamilNadu, GSTIN: 33AAAGH0873D1ZV SCN No.: 744/2023-GST dated 29.09.2023

661. The HPO, Hyderabad GPO [including Chief PMG, Telangana Circle; PMG, Hyderabad; Hyderabad Sorting DN; Railway Mail Service, Z- Division, Hyderabad; PMG (Hqrs.), Hyderabad, DA(P) Hyderabad and Manager Mail Motor Service Hyderabad], ABIDS, Telangana, GSTIN: 36AAAGH0325J1ZP SCN No.: 745/2023-GST dated 29.09.2023
662. The HPO, Adilabad HO, NIZAMABAD, Telangana, GSTIN: 36AAAGA0717P1ZG SCN No.: 746/2023-GST dated 29.09.2023
663. The HPO, Armoor HO, NIZAMABAD, Telangana, GSTIN: 36AAAGP0711N1ZB SCN No.: 747/2023-GST dated 29.09.2023
664. The HPO, Bhadrachalam HO, KHAMMAM, Telangana, GSTIN: 36AAAGH0393C1ZS SCN No.: 748/2023-GST dated 29.09.2023
665. The HPO, Gadwal HO, MAHABOONAGAR, Telangana, GSTIN: 36AAAGT0434J1ZB SCN No.: 749/2023-GST dated 29.09.2023
666. The HPO, Hanmakonda HO, WARANGAL, Telangana, GSTIN: 36AAAGP0116K2ZH SCN No.: 750/2023-GST dated 29.09.2023
667. The HPO, Huzurabad HO, KARIMNAGAR, Telangana, GSTIN: 36AAAGH0354P1Z8 SCN No.: 751/2023-GST dated 29.09.2023
668. The HPO, Hyderabad Jubilee,, FALAKNUMA, Telangana, GSTIN: 36AAAGH0346H1ZP SCN No.: 752/2023-GST dated 29.09.2023
669. The HPO, Jagityal HO, KARIMNAGAR, Telangana, GSTIN: 36AAAGJ0185J1ZD SCN No.: 753/2023-GST dated 29.09.2023
670. The HPO, Jangaon HO, WARANGAL, Telangana, GSTIN: 36AAAGP0343N2Z6 SCN No.: 754/2023-GST dated 29.09.2023
671. The HPO, Kamareddy HO, KARIMNAGAR, Telangana, GSTIN: 36AAAGP0712R1Z2 SCN No.: 755/2023-GST dated 29.09.2023
672. The HPO, Karimnagar HO, KARIMNAGAR, Telangana, GSTIN: 36AAAGH0334M1ZI SCN No.: 756/2023-GST dated 29.09.2023
673. The HPO, Khairatabad HO, ABIDS, Telangana, GSTIN: 36AAAGK0363B1ZX SCN No.: 757/2023-GST dated 29.09.2023
674. The HPO, Khammam HO, KHAMMAM, Telangana, GSTIN: 36AAAGP0265R2ZT SCN No.: 758/2023-GST dated 29.09.2023
675. The HPO, Kothagudem Colls HO, KHAMMAM, Telangana, GSTIN: 36AAAGP1023P1Z8 SCN No.: 759/2023-GST dated 29.09.2023
676. The HPO, Mahabubnagar HO, MAHABOONAGAR, Telangana, GSTIN: 36AAAGM0369K1Z6 SCN No.: 760/2023-GST dated 29.09.2023
677. The HPO, Mahabubabad HO, WARANGAL, Telangana, GSTIN: 36AAAGH0107E2Z3 SCN No.: 761/2023-GST dated 29.09.2023
678. The HPO, Mancheriyal HO, MANCHERIAL, Telangana, GSTIN: 36AAAGH0420G1Z0 SCN No.: 762/2023-GST dated 29.09.2023
679. The HPO, Medak HO, SANGAREDDY, Telangana, GSTIN: 36AAAGM0260R1Z2 SCN No.: 763/2023-GST dated 29.09.2023
680. The HPO, Miryalguda HO, NALGONDA, Telangana, GSTIN: 36AAAGH0324K1ZO SCN No.: 764/2023-GST dated 29.09.2023
681. The HPO, Nalgonda HO, NALGONDA, Telangana, GSTIN: 36AAAGH0062A2Z5 SCN No.: 765/2023-GST dated 29.09.2023
682. The HPO, Nizamabad HO, NIZAMABAD, Telangana, GSTIN: 36AAAGN0274L1Z7 SCN No.: 766/2023-GST dated 29.09.2023
683. The HPO, Peddapalli HO, MANCHERIAL, Telangana, GSTIN: 36AAAGH0350K1ZM SCN No.: 767/2023-GST dated 29.09.2023

684. The HPO, Sangareddy HO, SANGAREDDY, Telangana,
GSTIN: 36AAAGP0867R1ZM SCN No.: 768/2023-GST dated 29.09.2023
685. The HPO, Secunderabad HO, SECUNDERABAD, Telangana,
GSTIN: 36AAAGS1420D1ZT SCN No.: 769/2023-GST dated 29.09.2023
686. The HPO, Siddipet HO, MEDCHAL, Telangana,
GSTIN: 36AAAGS0925H1ZD SCN No.: 770/2023-GST dated 29.09.2023
687. The HPO, Station Jadcherla HO, MAHABOONAGAR, Telangana,
GSTIN: 36AAAGH0372R2Z1 SCN No.: 771/2023-GST dated 29.09.2023
688. The HPO, Station Kachiguda HO / Uppal Post Office, Meghdoot Nagar,
HIMAYATHNAGAR, Telangana, GSTIN: 36AAAGS1374N1ZV
SCN No.: 772/2023-GST dated 29.09.2023
689. The HPO, Suryapet HO,, NALGONDA, Telangana,
GSTIN: 36AAAGH0336K2ZJ SCN No.: 773/2023-GST dated 29.09.2023
690. The HPO, Trimulgherry HO, MALKAJGIRI, Telangana,
GSTIN: 36AAAGT0195G1Z8 SCN No.: 774/2023-GST dated 29.09.2023
691. The HPO, Vikrabad HO, SANGAREDDY, Telangana,
GSTIN: 36AAAGP0721L1ZD SCN No.: 775/2023-GST dated 29.09.2023
692. The HPO, Wanaparthy HO, MAHABOONAGAR, Telangana,
GSTIN: 36AAAGH0374K1ZE SCN No.: 776/2023-GST dated 29.09.2023
693. The HPO, Warangal HO, WARANGAL, Telangana,
GSTIN: 36AAAGD0115J3ZV SCN No.: 777/2023-GST dated 29.09.2023
694. The HPO, Zahirabad HO, SANGAREDDY, Telangana,
GSTIN: 36AAAGP0870Q1ZT SCN No.: 778/2023-GST dated 29.09.2023
695. The HPO, Bhongir, HO, UPPAL, Telangana, GSTIN: 36AAAGB0215M2ZR
SCN No.: 779/2023-GST dated 29.09.2023
696. The HPO, Parkal HO, WARANGAL, Telangana,
GSTIN: 36AAAGP0128B2ZW SCN No.: 780/2023-GST dated 29.09.2023
697. The HPO, Sr. Postmaster Allahabad HO (including Sr.AO,PMG,Allahabad and Sr.SRM,Allahabad),
ALLAHABAD-II, Uttar Pradesh, GSTIN: 09AAAGH0095P1ZZ SCN No.: 781/2023-GST dated
29.09.2023
698. The HPO, Postmaster Allahabad KTY HO, ALLAHABAD-II, Uttar Pradesh,
GSTIN: 09AAAGH0365Q1Z0 SCN No.: 782/2023-GST dated 29.09.2023
699. The HPO, Sr. Postmaster Varanasi HO, VARANASI DIVISION, Uttar Pradesh, GSTIN:
09AAAGS1726G1ZB SCN No.: 783/2023-GST dated 29.09.2023
700. The HPO, Postmaster Varanasi Cantt. HO, VARANASI DIVISION, Uttar Pradesh, GSTIN:
09AAAGP0872N1ZU SCN No.: 784/2023-GST dated 29.09.2023
701. The HPO, Postmaster Jaunpur HO, JAUNPUR DIVISION, Uttar Pradesh,
GSTIN: 09AAAGT0460J1Z6 SCN No.: 785/2023-GST dated 29.09.2023
702. The HPO, Postmaster Ghazipur HO, AZAMGARH DIVISION, Uttar Pradesh, GSTIN:
09AAAGP1008C1ZV SCN No.: 786/2023-GST dated 29.09.2023
703. The HPO, Sr. Postmaster Pratapbagh HO, JAUNPUR DIVISION, Uttar Pradesh, GSTIN:
09AAAGH0060C1Z1 SCN No.: 787/2023-GST dated 29.09.2023
704. The HPO, Postmaster Mirzapur HO, MIRZAPUR DIVISION, Uttar Pradesh,
GSTIN: 09AAAGH0119J1ZM SCN No.: 788/2023-GST dated 29.09.2023
705. The HPO, Sr.Postmaster Agra Ho, AGRA-II, Uttar Pradesh,
GSTIN: 09AAAGS1841J2Z3 SCN No.: 789/2023-GST dated 29.09.2023
706. The HPO, Postmaster Agra Fort HO, AGRA-I, Uttar Pradesh, GSTIN: 09AAAGP1082Q2ZR SCN No.:
790/2023-GST dated 29.09.2023

707. The HPO, Sr. Postmaster Aligarh HO, LUCKNOW-I, Uttar Pradesh, GSTIN: 09ATJPM4453F1ZI SCN No.: 791/2023-GST dated 29.09.2023
708. The HPO, Postmaster Etah HO, ALIGARH, Uttar Pradesh, GSTIN: 09AAAGH0484A2ZS SCN No.: 792/2023-GST dated 29.09.2023
709. The HPO, Postmaster Etawah HO, FIROZABAD, Uttar Pradesh, GSTIN: 09AAAGE0600F2Z3 SCN No.: 793/2023-GST dated 29.09.2023
710. The HPO, Postmaster Khurja HO, DIVISION BULANDSHAHAR, Uttar Pradesh, GSTIN: 09AAALP2501K1Z3 SCN No.: 794/2023-GST dated 29.09.2023
711. The HPO, Postmaster Mainpuri HO, FARRUKHABAD, Uttar Pradesh, GSTIN: 09AAAGP1062L1Z6 SCN No.: 795/2023-GST dated 29.09.2023
712. The HPO, Postmaster Firozabad HO, FIROZABAD, Uttar Pradesh, GSTIN: 09AAAGH0486C2ZM SCN No.: 796/2023-GST dated 29.09.2023
713. The HPO, Postmaster Bulandshahar HO, DIVISION BULANDSHAHAR, Uttar Pradesh, GSTIN: 09AAAGP1080N1Z0 SCN No.: 797/2023-GST dated 29.09.2023
714. The HPO, Sr. Postmaster Bareilly HO (including Sr.SRM,Bareilly), DIVISION-I BAREILLY, Uttar Pradesh, GSTIN: 09AAALH0476M1ZT SCN No.: 798/2023-GST dated 29.09.2023
715. The HPO, Postmaster Bijnor HO, BIJNORE, Uttar Pradesh, GSTIN: 09AAAGH0394F1ZI SCN No.: 799/2023-GST dated 29.09.2023
716. The HPO, Postmaster Baraut HO, DIVISION SHAMLI AT BARAUT, Uttar Pradesh, GSTIN: 09AAAGO0253J1ZC SCN No.: 800/2023-GST dated 29.09.2023
717. The HPO, Postmaster Ghaziabad Ho, DIVISION I GHAZIABAD, Uttar Pradesh, GSTIN: 09AAAGH0481F1ZM SCN No.: 801/2023-GST dated 29.09.2023
718. The HPO, Postmaster Hapur HO, DIVISION HAPUR, Uttar Pradesh, GSTIN: 09AAAGH0466G1ZJ SCN No.: 802/2023-GST dated 29.09.2023
719. The HPO, Postmaster Meerut HO, DIVISION I MEERUT, Uttar Pradesh, GSTIN: 09AAAGT0365G1Z9 SCN No.: 803/2023-GST dated 29.09.2023
720. The HPO, Postmaster Muzaffar Nagar HO, DIVISION I MUZAFFARNAGAR, Uttar Pradesh, GSTIN: 09AAAGS1591K1ZV SCN No.: 804/2023-GST dated 29.09.2023
721. The HPO, Postmaster Amroha HO, BIJNORE, Uttar Pradesh, GSTIN: 09AAAGD0848J1ZE SCN No.: 805/2023-GST dated 29.09.2023
722. The HPO, Postmaster Moradabad HO, DIVISION MORADABAD, Uttar Pradesh, GSTIN: 09AAAGS1572G1Z7 SCN No.: 806/2023-GST dated 29.09.2023
723. The HPO, Postmaster Badaun HO, DIVISION BADAUN, Uttar Pradesh, GSTIN: 09AAAGH0438N1Z8 SCN No.: 807/2023-GST dated 29.09.2023
724. The HPO, Postmaster Dhampur HO, BIJNORE, Uttar Pradesh, GSTIN: 09AAAGH0435B1Z0 SCN No.: 808/2023-GST dated 29.09.2023
725. The HPO, Postmaster Meerut City HO, DIVISION II MEERUT, Uttar Pradesh, GSTIN: 09AAAGO0252K1ZB SCN No.: 809/2023-GST dated 29.09.2023
726. The HPO, Postmaster Hardoi HO, SITAPUR, Uttar Pradesh, GSTIN: 09AAAGP0856N1ZU SCN No.: 810/2023-GST dated 29.09.2023
727. The HPO, Postmaster Kheri HO, SITAPUR, Uttar Pradesh, GSTIN: 09AAAGP0803K1ZD SCN No.: 811/2023-GST dated 29.09.2023
728. The HPO, Postmaster Rampur HO, DIVISION MORADABAD, Uttar Pradesh, GSTIN: 09AAAGP0857P1ZP SCN No.: 812/2023-GST dated 29.09.2023
729. The HPO, Postmaster Saharanpur HO, DIVISION SAHARANPUR, Uttar Pradesh, GSTIN: 09AAAGD0861M1ZB SCN No.: 813/2023-GST dated 29.09.2023
730. The HPO, Postmaster Shahjanpur HO, SITAPUR, Uttar Pradesh,

- GSTIN: 09AAAGP0950K1Z5 SCN No.: 814/2023-GST dated 29.09.2023
731. The HPO, Postmaster Gorakhpur HO (including Sr.SRM,Gorakhpur), GORAKHPUR-II DIVISION, Uttar Pradesh, GSTIN: 09AAAGS2020P1Z3 SCN No.: 815/2023-GST dated 29.09.2023
732. The HPO, Postmaster Baharaich HO, LUCKNOW-IV, Uttar Pradesh, GSTIN: 09AAAGH0524F1ZU SCN No.: 816/2023-GST dated 29.09.2023
733. The HPO, Postmaster Ballia HO, AZAMGARH DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0353H1ZG SCN No.: 817/2023-GST dated 29.09.2023
734. The HPO, Postmaster Basti HO, FAIZABAD DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0254R1ZV SCN No.: 818/2023-GST dated 29.09.2023
735. The HPO, Postmaster Balrampur HO, LUCKNOW-IV, Uttar Pradesh, GSTIN: 09AAAGH0479R1ZR SCN No.: 819/2023-GST dated 29.09.2023
736. The HPO, Postmaster Deoria HO, GORAKHPUR-I DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0268B1ZM SCN No.: 820/2023-GST dated 29.09.2023
737. The HPO, Postmaster Gonda HO, LUCKNOW-IV, Uttar Pradesh, GSTIN: 09AAAGH0032E1Z1 SCN No.: 821/2023-GST dated 29.09.2023
738. The HPO, Postmaster M.N. Bhanjan HO, AZAMGARH DIVISION, Uttar Pradesh, GSTIN: 09AAALH0898R1Z9 SCN No.: 822/2023-GST dated 29.09.2023
739. The HPO, Postmaster Rasra HO, AZAMGARH DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0338L1Z6 SCN No.: 823/2023-GST dated 29.09.2023
740. The HPO, Postmaster Podrauna HO, GORAKHPUR-I DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0262M1Z5 SCN No.: 824/2023-GST dated 29.09.2023
741. The HPO, Postmaster Azamgarh HO, AZAMGARH DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0258D1ZK SCN No.: 825/2023-GST dated 29.09.2023
742. The HPO, Chief Postmaster Kanpur GPO, DIVISION-III, Uttar Pradesh, GSTIN: 09AAAGH0401D1Z6 SCN No.: 826/2023-GST dated 29.09.2023
743. The HPO, Postmaster Unnao HO, LUCKNOW-I, Uttar Pradesh, GSTIN: 09AAAGP0899M1ZL SCN No.: 827/2023-GST dated 29.09.2023
744. The HPO, Postmaster Hamirpur HO, KANPUR-DEHAT, Uttar Pradesh, GSTIN: 09AAAGP0892A1ZH SCN No.: 828/2023-GST dated 29.09.2023
745. The HPO, Postmaster Fatehgarh HO, FARRUKHABAD, Uttar Pradesh, GSTIN: 09AAAGP1083R1ZP SCN No.: 829/2023-GST dated 29.09.2023
746. The HPO, Postmaster Fatehpur HO, RAEBARELI DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0375J1ZC SCN No.: 830/2023-GST dated 29.09.2023
747. The HPO, Postmaster Banda HO, ALLAHABAD-I, Uttar Pradesh, GSTIN: 09AAAGP1067R1ZP SCN No.: 831/2023-GST dated 29.09.2023
748. The HPO, Postmaster Lucknow GPO (including Sr.AO,CPMG,Lucknow and Sr.SRM,Lucknow), LUCKNOW-I, Uttar Pradesh, GSTIN: 09AAAGC0300C1ZF SCN No.: 832/2023-GST dated 29.09.2023
749. The HPO, Postmaster Lucknow Chowk HO, LUCKNOW-II, Uttar Pradesh, GSTIN: 09AAAGC1187P1Z1 SCN No.: 833/2023-GST dated 29.09.2023
750. The HPO, Postmaster Barabanki HO, LUCKNOW-IV, Uttar Pradesh, GSTIN: 09AAAGP1021R1Z3 SCN No.: 834/2023-GST dated 29.09.2023
751. The HPO, Postmaster Akbarpur HO, FAIZABAD DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0355N1Z8 SCN No.: 835/2023-GST dated 29.09.2023
752. The HPO, Postmaster Faizabad HO, FAIZABAD DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0356R1ZZ SCN No.: 836/2023-GST dated 29.09.2023
753. The HPO, Postmaster LalganjHO, RAEBARELI DIVISION, Uttar Pradesh, GSTIN: 09AAAGP1077K1Z1 SCN No.: 837/2023-GST dated 29.09.2023

754. The HPO, Postmaster Raibareli HO, RAEBARELI DIVISION, Uttar Pradesh, GSTIN: 09AAAGP1076J1Z4 SCN No.: 838/2023-GST dated 29.09.2023
755. The HPO, Postmaster Sitapur HO, SITAPUR, Uttar Pradesh, GSTIN: 09AAAGP1068A1ZN SCN No.: 839/2023-GST dated 29.09.2023
756. The HPO, Postmaster Sultanpur HO, FAIZABAD DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0357Q1Z0 SCN No.: 840/2023-GST dated 29.09.2023
757. The HPO, Postmaster Kanpur Cantt. HO, DIVISION-II, Uttar Pradesh, GSTIN: 09AAAGP0901J1ZG SCN No.: 841/2023-GST dated 29.09.2023
758. The HPO, Postmaster, Head Post Office, Amethi, FAIZABAD DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0358B1ZU SCN No.: 842/2023-GST dated 29.09.2023
759. The HPO, Post Master Maharajganj Head Post Office, Maharajganj, GORAKHPUR-I DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0925G1ZN SCN No.: 843/2023-GST dated 29.09.2023
760. The HPO, Postmaster Auraiya HO, FIROZABAD, Uttar Pradesh, GSTIN: 09AAAGH0485B2ZP SCN No.: 844/2023-GST dated 29.09.2023
761. The HPO, Postmaster Lalitpur HO, JHANSI, Uttar Pradesh, GSTIN: 09AAAGH0483H2ZF SCN No.: 845/2023-GST dated 29.09.2023
762. The HPO, Postmaster Orai HO, JHANSI, Uttar Pradesh, GSTIN: 09AAAGO0377H1Z8 SCN No.: 846/2023-GST dated 29.09.2023
763. The HPO, Postmaster Noida HO, DIVISION II GAUTAM BUDH NAGAR, Uttar Pradesh, GSTIN: 09AAAGN0309N1Z8 SCN No.: 847/2023-GST dated 29.09.2023
764. The HPO, Postmaster Nawabganj HO, DIVISION-III, Uttar Pradesh, GSTIN: 09AAAGP0902M1Z9 SCN No.: 848/2023-GST dated 29.09.2023
765. The HPO, Sr. Postmaster Jhansi HO, JHANSI, Uttar Pradesh, GSTIN: 09AAAGJ0235P1Z7 SCN No.: 849/2023-GST dated 29.09.2023
766. The HPO, Sr. Postmaster Mathura HO (including Sr.AO,PMG,Agra), MATHURA, Uttar Pradesh, GSTIN: 09AAAGH0390B2ZT SCN No.: 850/2023-GST dated 29.09.2023
767. The HPO, Postmaster Pilibhit HO, DIVISION II BAREILLY, Uttar Pradesh, GSTIN: 09AAAGP1069B1ZK SCN No.: 851/2023-GST dated 29.09.2023
768. The HPO, Postmaster Kunraghat HO [including Sr. AO (Cash) o/o DA(P), Lucknow], GORAKHPUR-I DIVISION, Uttar Pradesh, GSTIN: 09AAAGH0526H1ZO SCN No.: 852/2023-GST dated 29.09.2023
769. The HPO, DDO Post Master, Siddharth Nagar, HO / Postmaster Bansi HO, GORAKHPUR-II DIVISION, Uttar Pradesh, GSTIN: 09AAAGO0361H1ZG SCN No.: 853/2023-GST dated 29.09.2023
770. The HPO, Almora HO, DIVISION HALDWANI, Uttrakhand, GSTIN: 05AAFAP0317D1Z6 SCN No.: 854/2023-GST dated 29.09.2023
771. The HPO, Dehradun Cantt. HO, DIVISION DEHRADUN, Uttrakhand, GSTIN: 05AAAGP0987J1Z2 SCN No.: 855/2023-GST dated 29.09.2023
772. The HPO, Dehradun GPO (Included Dehradun HO, CPMG, Dehradun and Head Record Office RMS DN Division Dehradun), DIVISION DEHRADUN, Uttrakhand, GSTIN: 05AAAGS1260B1ZW SCN No.: 856/2023-GST dated 29.09.2023
773. The HPO, Gopeshwar HO, DIVISION RISHIKESH, Uttrakhand, GSTIN: 05AAAGP0863M1Z5 SCN No.: 857/2023-GST dated 29.09.2023
774. The HPO, Haldwani HO, DIVISION HALDWANI, Uttrakhand, GSTIN: 05AAALO0316M1Z7 SCN No.: 858/2023-GST dated 29.09.2023
775. The HPO, Kotdwar HO, DIVISION RISHIKESH, Uttrakhand, GSTIN: 05AAAGK0374A1Z1 SCN No.: 859/2023-GST dated 29.09.2023

776. The HPO, Lansdown HO, DIVISION RISHIKESH, Uttrakhand, GSTIN: 05AAAGL0074L1ZG SCN No.: 860/2023-GST dated 29.09.2023
777. The HPO, Nainital HO, DIVISION HALDWANI, Uttrakhand, GSTIN: 05AAAGP0946H1ZG SCN No.: 861/2023-GST dated 29.09.2023
778. The HPO, Pauri HO, DIVISION RISHIKESH, Uttrakhand, GSTIN: 05AAAGP0217P1ZB SCN No.: 862/2023-GST dated 29.09.2023
779. The HPO, Pithorgarh HO, DIVISION RUDRAPUR, Uttrakhand, GSTIN: 05AAAGH0421H1Z2 SCN No.: 863/2023-GST dated 29.09.2023
780. The HPO, Ranikhet HO, DIVISION HALDWANI, Uttrakhand, GSTIN: 05AAAGP0755L1Z8 SCN No.: 864/2023-GST dated 29.09.2023
781. The HPO, Roorkee HO, DIVISION ROORKEE, Uttrakhand, GSTIN: 05AAAGP0907Q1Z4 SCN No.: 865/2023-GST dated 29.09.2023
782. The HPO, Tehri HO, DIVISION RISHIKESH, Uttrakhand, GSTIN: 05AAALH0893E1ZD SCN No.: 866/2023-GST dated 29.09.2023
783. The HPO, Director Kolkata GPO [including Director of Accounts(Postal) Kolkata; A.D. (Accounts), CPMG, WB Circle; H.R.O., Kolkata RMS Div., Kolkata ; Superintendent; Supt. PSD,Kolkata and AO, O/o the Manager, Mail Motor Service], BBD BAG I DIVISION, West Bengal, GSTIN: 19AAAGO0068H2ZA SCN No.: 867/2023-GST dated 29.09.2023
784. The HPO, Chief Postmaster Bara Bazar, West Bengal, GSTIN: 19AAAGB0114R2ZF SCN No.: 868/2023-GST dated 29.09.2023
785. The HPO, Sr. Postmaster Alipore, RASHBEHARI, West Bengal, GSTIN: 19AAALA2380F1ZF SCN No.: 869/2023-GST dated 29.09.2023
786. The HPO, Sr. Postmaster Asansole, ASANSOLE, West Bengal, GSTIN: 19AAAGA0091A1Z4 SCN No.: 870/2023-GST dated 29.09.2023
787. The HPO, Sr. Postmaster Bankura, BANKURA, West Bengal, GSTIN: 19AAAGS0108L2Z8 SCN No.: 871/2023-GST dated 29.09.2023
788. The HPO, Sr. Postmaster Burdwan, BARDHAMAN, West Bengal, GSTIN: 19AAAGB0185L1ZD SCN No.: 872/2023-GST dated 29.09.2023
789. The HPO, Sr. Postmaster Barackpore, BARRACKPORE, West Bengal, GSTIN: 19AAAGB0048L1ZJ SCN No.: 873/2023-GST dated 29.09.2023
790. The HPO, Sr. Postmaster Howrah (including H.R.O., S.S.R.M., RMS WB Div.), BALLY, West Bengal, GSTIN: 19AAAGS1575B1ZD SCN No.: 874/2023-GST dated 29.09.2023
791. The HPO, Sr. Postmaster Jalpaiguri, JALPAIGURI, West Bengal, GSTIN: 19AAAGJ0183Q1ZX SCN No.: 875/2023-GST dated 29.09.2023
792. The HPO, Sr. Postmaster Midnapore, KHARAGPUR, West Bengal, GSTIN: 19AAAGM0402M1ZG SCN No.: 876/2023-GST dated 29.09.2023
793. The HPO, Sr. Postmaster Parkstreet, PARK STREET, West Bengal, GSTIN: 19AAAGP0731J1ZB SCN No.: 877/2023-GST dated 29.09.2023
794. The HPO, Postmater Arambag H.O., SINGUR, West Bengal, GSTIN: 19AAAGA0121R1ZI SCN No.: 878/2023-GST dated 29.09.2023
795. The HPO, Postmaster Barasat H.O., BARASAT, West Bengal, GSTIN: 19AAAGB0057P1ZA SCN No.: 879/2023-GST dated 29.09.2023
796. The HPO, Postmaster Baruipur H.O., BISHNUPUR, West Bengal, GSTIN: 19AAAGB0386D1ZR SCN No.: 880/2023-GST dated 29.09.2023
797. The HPO, Postmaster Basirhat H.O., BARASAT, West Bengal, GSTIN: 19AAAGB0058C1Z0 SCN No.: 881/2023-GST dated 29.09.2023
798. The HPO, Postmaster Belgharia H.O., KHARDAH, West Bengal, GSTIN: 19AAAGB0479F1ZL SCN No.: 882/2023-GST dated 29.09.2023

799. The HPO, Postmaster Belaghata H.O., BURRABAZAR, West Bengal, GSTIN: 19AAALB1287C1ZG
SCN No.: 883/2023-GST dated 29.09.2023
800. The HPO, Postmaster Berhampur H.O., BERHAMPORE, West Bengal, GSTIN: 19AAAGB0037M1ZK
SCN No.: 884/2023-GST dated 29.09.2023
801. The HPO, Postmaster Balurghat H.O., DINAJPUR, West Bengal,
GSTIN: 19AAAGB0381E1ZU SCN No.: 885/2023-GST dated 29.09.2023
802. The HPO, Postmaster Chinsurah H.O., CHANDANNAGAR, West Bengal, GSTIN:
19AAAGC0138G1ZU SCN No.: 886/2023-GST dated 29.09.2023
803. The HPO, Postmaster Contai H.O., HALDIA-II, West Bengal,
GSTIN: 19AAAGC0972L1Z9 SCN No.: 887/2023-GST dated 29.09.2023
804. The HPO, Postmaster Cossipore H.O. (including H.R.O., Kolkata AP Stg. Div., Kolkata),
SHYAMBAZAR, West Bengal, GSTIN: 19AAAGC0817L1ZH SCN No.: 888/2023-GST dated 29.09.2023
805. The HPO, Postmaster Coochbehar H.O., COOCHBEHAR, West Bengal, GSTIN: 19AAAGC0824R1Z6
SCN No.: 889/2023-GST dated 29.09.2023
806. The HPO, Postmaster Darjeeling H.O., DARJEELING, West Bengal, GSTIN: 19AAAGD1150M1ZI
SCN No.: 890/2023-GST dated 29.09.2023
807. The HPO, Postmaster Diamond Harbour HO, BISHNUPUR DIVISION, West Bengal, GSTIN:
19AAAGP1019B1ZT SCN No.: 891/2023-GST dated 29.09.2023
808. The HPO, Postmaster Durgapur H.O., DURGAPUR, West Bengal, GSTIN: 19AAAGD0136R1Z8 SCN
No.: 892/2023-GST dated 29.09.2023
809. The HPO, Postmaster Jhargram H.O., KHARAGPUR, West Bengal, GSTIN: 19AAAGJ0011M2ZL
SCN No.: 893/2023-GST dated 29.09.2023
810. The HPO, Postmaster Katwa H.O., BARDHAMAN, West Bengal, GSTIN: 19AAAGK0213Q1Z9 SCN
No.: 894/2023-GST dated 29.09.2023
811. The HPO, Postmaster Kalyani H.O., KALYANI - NADIA, West Bengal, GSTIN:
19AAAGK0042D1ZX SCN No.: 895/2023-GST dated 29.09.2023
812. The HPO, Postmaster Kandi H.O., BERHAMPORE, West Bengal, GSTIN: 19AAAGP0138D1ZN SCN
No.: 896/2023-GST dated 29.09.2023
813. The HPO, Postmaster Krishnanagar H.O., KALYANI - NADIA, West Bengal, GSTIN:
19AAAGK0147F1ZN SCN No.: 897/2023-GST dated 29.09.2023
814. The HPO, Postmaster Malda H.O., MALDA, West Bengal,
GSTIN: 19AAAGP0949J1ZZ SCN No.: 898/2023-GST dated 29.09.2023
815. The HPO, Postmaster Mal H.O., JALPAIGURI, West Bengal,
GSTIN: 19AAAGM0362C1ZQ SCN No.: 899/2023-GST dated 29.09.2023
816. The HPO, Postmaster Gantok H.O., GANGTOK, West Bengal,
GSTIN: 11AAAGP0706K1ZQ SCN No.: 900/2023-GST dated 29.09.2023
817. The HPO, Postmaster Nabadwip H.O., KALYANI - NADIA, West Bengal, GSTIN:
19AAAGN0069H1ZB SCN No.: 901/2023-GST dated 29.09.2023
818. The HPO, Postmaster Portblair H.O., ANDAMAN AND NICOBAR, West Bengal, GSTIN:
35AAAGP0972R1ZQ SCN No.: 902/2023-GST dated 29.09.2023
819. The HPO, Postmaster Purlia H.O., PURULIA, West Bengal,
GSTIN: 19AAAGH0236G1ZQ SCN No.: 903/2023-GST dated 29.09.2023
820. The HPO, Postmaster Ranaghat H.O., KALYANI - NADIA, West Bengal, GSTIN: 19AAAGR0047R1ZS
SCN No.: 904/2023-GST dated 29.09.2023
821. The HPO, Postmaster Rampur Hat H.O., BIRBHUM, West Bengal, GSTIN: 19AAAGP0413P1Z4 SCN
No.: 905/2023-GST dated 29.09.2023
822. The HPO, Postmaster Raniganj H.O., ASANSOLE-II, West Bengal, GSTIN: 19AAAGR0067F2ZC SCN
No.: 906/2023-GST dated 29.09.2023

823. The HPO, Postmaster Serampore H.O., DANKUNI, West Bengal, GSTIN: 19AAAGS1053G1ZE SCN No.: 907/2023-GST dated 29.09.2023
824. The HPO, Postmaster Suri H.O., BIRBHUM, West Bengal, GSTIN: 19AAAGP0790H1Z5 SCN No.: 908/2023-GST dated 29.09.2023
825. The HPO, Postmaster Siliguri H.O. (including Accounts Officer, PMG, NB Regn.Siliguri and H.R.O., SRM, RMS SG Div., Siliguri), SILIGURI-DARJEELING West Bengal, GSTIN: 19AAAGS1213C1ZS SCN No.: 909/2023-GST dated 29.09.2023
826. The HPO, Postmaster Tamluk H.O., HALDIA-, West Bengal, GSTIN: 19AAAGT0433R1ZS SCN No.: 910/2023-GST dated 29.09.2023
827. The HPO, Postmaster Tollyganj H.O., TOLLYGUNJ, West Bengal, GSTIN: 19AAAGP0144B1ZT SCN No.: 911/2023-GST dated 29.09.2023
828. The HPO, Postmaster Salkia H.O., BALLY I, West Bengal, GSTIN: 19AAAGS1315M1Z4 SCN No.: 912/2023-GST dated 29.09.2023
829. The HPO, Postmaster Raghunathganj H.O., BERHAMPORE, West Bengal, GSTIN: 19AAAGP0127Q1ZZ SCN No.: 913/2023-GST dated 29.09.2023
830. Directorate of Postal Life Insurance, Chankyapuri Post Office Complex, New Delhi- 110021. (Show Cause Notice No. 914/2023-GST) email: aa01plidte@gmail.com , cgm_pli@indiapost.gov.in , gmfinance.plidte@indiapost.gov.in

Copy Submitted to:

1. The Pr. Commissioner of Central Tax, GST East Commissionerate (Review Section), Domaluru, Bengaluru.
2. The Additional / Joint Director of DGGI, O/o the DGGI, Chandigarh Zonal Unit, Central Revenue Building, Sector-17C, Chandigarh - 160 017.

Copy submitted to:

1. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, VISAKHAPATNAM ZONE GST BHAVAN, PORT AREA, VISAKHAPATNAM-530035 ccu-cexvzg@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as "Rectified Annexure-1" (Vishakhapatnam commr-gstvsk@gov.in , Guntur commr-cgstguntur@gov.in and Tirupati comm.tpt@gov.in Commissionerate)
2. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GUWAHATI ZONE 5TH FLOOR, GST BHAWAN, KEDAR ROAD, GUWAHATI-781001 Email: cco-cgstguwahati@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as "Rectified Annexure-1" (Dibrugarh and Guwahati Commissionerate Email: cceghy@nic.in)
3. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, RANCHI ZONE 1ST FLOOR, C.R. BUILDING (ANNEXE), VEERCHAND PATEL PATH, PATNA-800001 email: ccu-ccucexranchi@nic.in , ccu-cexranchi@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as "Rectified Annexure-1" (Patna-I Email: commr-cexpatna@nic.in , Patna-II Commissionerate Email: cexpatna@nic.in, JAMSHEDPUR Email: commr-cexjmsdpr@nic.in and RANCHI Email: commr-cexranchi1@nic.in Commissionerates)

4. THE CHIEF COMMISSIONER OF CENTRAL GOODS SERVICES TAX, CUSTOMS & C.Ex, BHOPAL ZONE 35-C, GST BHAWAN, ADMINISTRATIVE AREA, ARERA HILLS, BHOPAL-462011 (M.P.) Email: ccu-cexbpl@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (Raipur Commissionerate – email: commr-cexraipur@nic.in)
5. THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DELHI ZONE C.R. BUILDING, I.P. ESTATE, NEW DELHI-110109 Email: ccu-cexdel@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (Delhi-East Email: commr-cexdel2@nic.in , Delhi-North Email: commr-cexdel1@nic.in , Delhi-South Email: commr.gstsouth@gov.in and Delhi-West Email: commr.gstdelwest@gov.in Commissionerate)
6. THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AHMEDABAD ZONE 7TH FLOOR, CGST BHAVAN, REVENUE MARG, OPP. POLY., AMBAWADI, AHMEDABAD-380015 E-mail: ccu-cexamd@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (AHMEDABAD (NORTH) Email: commr-cexamd2@nic.in , AHMEDABAD (SOUTH) Email: commr-cexamd1@gov.in , BHAVNAGAR Email: commr-cexbvng@nic.in GANDHINAGAR Email: commr-cexamd3@nic.in , KUTCH Email: commr-cexkutch@nic.in , RAJKOT Email: commr-cexrajkot@nic.in Commissionerates)
7. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, VADODARA ZONE 2ND FLOOR, ANNEXE BUILDING, GST BUILDING, RACE COURSE CIRCLE, VADODARA-390007 Email: ccu-cexvdr@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (VADODARA-I Email: commr-cexvdr1@nic.in VADODARA-II Email: commr-cexvdr2@nic.in and SURAT Email: excisesurat1@nic.in Commissionerates)
8. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PANCHKULA ZONE GST BHAWAN, 1ST FLOOR, PLOT NO.-5, SECTOR-25, PANCHKULA-134112 Email: ccu-gstpk@gov.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (FARIDABAD Email: commr-gstfbd@gov.in , GURUGRAM Email: commr-cexggn1@nic.in , ROHTAK Email: commr-cexrohtak@nic.in , PANCHKULA Email: commr-cexpchkl@nic.in Commissionerates)
9. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHANDIGARH ZONE CENTRAL REVENUE BUILDING, PLOT No. 19, SECTOR-17-C, CHANDIGARH-160017 Email: ccu-cexchd@gov.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (SHIMLA Commissionerate Email: cgstshimla-commr@gov.in , Jammu Commissionerate Email: commr-cexjnk@gov.in, CHANDIGARH Email: prcommr-chd@gov.in , JALANDHAR Email: commr-cexjldr@nic.in and LUDHIANA Email: commr-cexldh@gov.in Commissionerates,)
10. THE PR. CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BENGALURU ZONE C.R. BUILDING, QUEEN’S ROAD, BENGALURU-560001 Email: ccbz-excise@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO

- portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (BELAGAVI Email: commr-cexblgm@nic.in , BENGALURU (EAST) Email: commr-st2blr@nic.in , BENGALURU (NORTH) Email: commr-cexblr4@nic.in BENGALURU (SOUTH) Email: commr-cexblr1@nic.in , MANGALURU Email: cexmangalore@gov.in , and MYSURU Email: commr-cexmys@gov.in Commissionerates)
11. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, THIRUVANANTHAPURAM ZONE C.R. BUILDING, I. S. PRESS ROAD, ERNAKULAM, COCHIN-682018 Email: ccu-cexcok@nic.in , cccchin@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (THIRUVANANTHAPURAM Email : thiruvan@nic.in , KOCHI Email: cexcochi@nic.in and KOZHIKODE Email: commr-cexcalicut@nic.in Commissionerates)
 12. THE CHIEF COMMISSIONER OF CENTRAL GOODS SERVICES TAX, CUSTOMS & C.Ex, BHOPAL ZONE 35-C, GST BHAWAN, ADMINISTRATIVE AREA, ARERA HILLS, BHOPAL-462011 (M.P.) Email: ccu-cexbpl@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (BHOPAL Email: commr-cexbpl@nic.in , INDORE, JABALPUR Email: commr-cexjblpr@nic.in , UJJAIN Email: commr-cgstujn@gov.in Commissionerates)
 13. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PUNE ZONE. GST BHAWAN, 3RD FLOOR, F-WING, 41-A, SASOON ROAD, OPP. WADIA COLLEGE, PUNE-411001 Email: ccu-cexpune@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (GOA Email: commr-cexgoa@nic.in , KOLHAPUR Email: commr-cexklhpr@nic.in PUNE-I Email: commr-cexpune1@nic.in, and PUNE-II Commissionerates)
 14. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, NAGPUR ZONE GST BHAVAN, TELANGKHEDI ROAD, CIVIL LINES, NAGPUR-440001 Email: ccu-cexngpr@gov.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (AURANGABAD Email: cexauran@excise.nic.in NAGPUR-I Email: commr-cexngpr1@nic.in , NAGPUR-II Email: commr-cexngpr2@nic.in , NASHIK Email: commr-cexnasik1@nic.in Commissionerates)
 15. THE PR. CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MUMBAI ZONE GST BHAVAN, 115, MAHARSHI KARVE ROAD, OPP. CHURCHGATE STATION, MUMBAI-400020 Email: ccu-cexmum1@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (MUMBAI (SOUTH) Email: gstmumsouth-prcomrt@gov.in , RAIGAD Email: commr-cexraigarh@nic.in , THANE Email: gst.thane@gov.in and THANE RURAL Email: thanerural.cgst@nic.in Commissionerates)
 16. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GUWAHATI ZONE 5TH FLOOR, GST BHAWAN, KEDAR ROAD, GUWAHATI-781001 Email: cco-cgstguwahati@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the

- Order-in-Original Marked as “Rectified Annexure-1” (AGARTALA, AIZAWL, DIMAPUR, IMPHAL**
 Email: cgst.imphal@gov.in , ITANAGAR Email: cgst.itanagar@gov.in and SHILLONG Email: cexshill@excise.nic.in Commissionerates)
17. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BHUBANESWAR ZONE C.R. BUILDING, RAJASWA VIHAR, BHUBANESWAR, ODISHA, PIN-751007 Email: ccu-cexbbr@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (BHUBANESWAR Email: commissionercgstbbsr@nic.in ,and ROURKELA Email: commr-cexrourkela@nic.in Commissionerates)
18. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JAIPUR ZONE NEW CENTRAL REVENUE BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR, RAJASTHAN-302005 Email: ccu-cexjpr@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (ALWAR Email: commr-cexalwar@nic.in , JAIPUR Email: commr-cexjpr@nic.in , JODHPUR Email: commr-cexjdhp@nic.in and UDAIPUR Email: commr-cexudaipur@nic.in Commissionerates)
19. THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHENNAI ZONE 26/1 MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600034 Email: ccu-cexchn@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (CHENNAI (NORTH) Email: commr-cexchn1@nic.in , CHENNAI (SOUTH) Email: commr-gstsouth@nic.in , commr-gstsouth@gov.in , CHENNAI (OUTER) Email: gst.chennaiouter@gov.in , PUDUCHERRY Email: hqrs-pycgst@gov.in , COIMBATORE Email: cexcoimb@nic.in , TRICHY Email: trichy-cgst@gov.in , MADURAI Email: cexmadurai24@nic.in SALEM Email: salem@excise.nic.in Commissionerates)
20. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, HYDERABAD ZONE GST BHAVAN, LAL BAHADUR STADIUM ROAD, BASHEERBAGH, HYDERABAD-500004 Email: ccu-cexhyd@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (HYDERABAD Email : cgst.hydcommr@gov.in , MEDCHAL Email: cgst.mdclcommr@gov.in , RANGAREDDY Email: cgst.rrcommr@gov.in and SECUNDERABAD Email: cgst.seccommr@gov.in Commissionerates)
21. THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, LUCKNOW ZONE 7-A, ASHOK MARG, LUCKNOW-226001 Email: ccu-cexlko@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as “Rectified Annexure-1” (AGRA Email : commissionerate-agra@gov.in , ALLAHABAD Email: commr-cexalhd@nic.in , KANPUR Email: commr-cexkpr@nic.in , LUCKNOW Email: commr-cexlko@nic.in , VARANASI Email: Varanasi-cexstvn@yahoo.co.in Commissionerates)
22. THE CHIEF COMMISSIONER OF CUSTOMS AND CENTRAL GOODS & SERVICES TAX, MERRUT ZONE OPP. C.C.S. UNIVERSITY, MANGAL PANDEY NAGAR, MEERUT-250004 Email: ccu-exmeerut@nic.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the

Annexure enclosed to the Order-in-Original Marked as "Rectified Annexure-1" (MEERUT , NOIDA, GHAZIABAD Email: cgst-ghaziabad@gov.in , G.B. NAGAR , DEHRADUN Email: commr-cexddun@nic.in Commissionerates)

23. THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KOLKATA ZONE GST BHAVAN, (2ND FLOOR), 180, SHANTI PALLY, RAJDANGA MAIN ROAD, (R.B. CONNECTOR), KOLKATA-700107 Email: ccu-cexkoa@nic.in , adc-cco-cgst-kol@gov.in with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately with a request to issue directions to the Concerned Commissionerate Officers to upload the Order with DRC-07 in AIO portal immediately as per the Annexure enclosed to the Order-in-Original Marked as "Rectified Annexure-1" (BOLPUR Email: cexbolpu@excise.nic.in , HALDIA Email: haldia@nic.in , HOWRAH Email: comr2.kol-cex@nic.in , KOLKATA (NORTH) Email: kolkatanorth.gst@gov.in and SILIGURI Email: siliguri@nic.in Commissionerates)

1. The Addl/Joint Commissioner of Central Tax, O/o the Pr. Commissioner of Central Tax & Service Tax, Visakhapatnam, GST Bhavan, Port Area, Visakhapathan - 530 035.
2. The Addl/Joint Commissioner of Central Tax, O/o the Commissioner of Central Tax & Service Tax, Guntur HQRS, Office, C.R.Building, Kannavarithota, Guntur - 522 004
3. The Addl/Joint Commissioner of Central Tax, O/o the Commissioner of Central Tax & Service Tax, Guntur HQRS, 9/86A, Amaravathi Nagar, West Church Compound, Tirupati- 517502.
4. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DIBRUGARH, F-LANE, MILAN NAGAR, DIBRUGARH-786003
5. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GUWAHATI GST BHAWAN, 1ST & 2ND FLOOR, KEDAR ROAD, MACHHKOWA, GUWAHATI-781001
6. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PATNA-I 1ST FLOOR, C.R. (ANNEXE) BUILDING, BIR CHAND PATEL MARG, PATNA-800001.
7. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PATNA-II 3RD TO 5TH FLOOR, CTC BUILDING, SANCHAR PARISHAR, BUDDHA MARG, PATNA-800001
8. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, RAIPUR GST BHAWAN, DHAMTARI ROAD TIKRAPARA, RAIPUR-492001 (CHHATTISGARH)
9. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DELHI (NORTH) C.R. BUILDING, I.P. ESTATE, NEW DELHI-110109
10. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DELHI (EAST) C.R. BUILDING, I.P. ESTATE, NEW DELHI-110109
11. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX. DELHI (SOUTH) 2ND & 3RD FLOOR, EIL ANNEXE BUILDING, PLOT 2B, BHIKAJI CAMA PLACE, NEW DELHI-110066
12. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DELHI (WEST) 4TH & 5TH FLOOR, EIL ANNEXE BUILDING, PLOT 2B, BHIKAJI CAMA PLACE, NEW DELHI-110066
13. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AHMEDABAD (SOUTH) 7TH FLOOR, CGST BHAVAN, REVENUE MARG, OPP. POLYTECHNIC, AMBAWADI, AHMEDABAD-380015
14. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BHAVNAGAR "SIDDHI SADAN" BUILDING PLOT No. 67-76 B-1, NARAYAN BHAI UPADHYAY MARG, KALUBHA ROAD, BHAVNAGAR-364001
15. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GANDHINAGAR 2ND FLOOR, CUSTOMS HOUSE, NAVRANGPURA, AHMEDBAD-380009
16. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KUTCH GST BHAVAN, PLOT No. 82, SECTOR-8, KUTCH (GANDHIDHAM), GUJARAT-370201

17. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, RAJKOT CENTRAL GST BHAVAN, RACE COURSE RING ROAD, RAJKOT-360001
18. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AHMEDABAD (NORTH) 1ST FLOOR, CUSTOM HOUSE, NEAR ALL INDIA RADIO, INCOME TAX CIRCLE, NAVRANGPURA, AHMEDABAD-380009
19. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER CENTRAL GOODS & SERVICES TAX, SURAT NEW CENTRAL EXCISE BUILDING, CHOWK BAZAR, SURAT-395001
20. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, FARIDABAD GST BHAVAN, NEW C.G.O. COMPLEX, N.H. 4, FARIDABAD
21. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GURUGRAM PLOT NO. 36-37, SECTOR-32, GURUGRAM-122001
22. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, ROHTAK 2ND & 3RD FLOOR, PACIFIC CITY CENTRE, NEAR JAAT BHAWAN, OPPOSITE SANGRILLA HOTEL, ROHTAK-124001
23. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PANCHKULA GST, BHAWAN, 1ST FLOOR, SECTOR-25 PANCHKULA-134116
24. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, SHIMLA COMMERCIAL PARKING COMPLEX, GROUND & FIRST FLOOR, CHHOTA SHIMLA, SHIMLA-171002
25. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX (AUDIT), JAMMU OB-32, RAIL HEAD COMPLEX, BAHU PLAZA, JAMMU-18001
26. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JAMSHEDPUR OUTER CIRCLE ROAD, BISTUPUR, JAMSHEDPUR (JHARKHAND)-831001
27. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, RANCHI 6TH FLOOR, C.R. BUILDING, 5A-MAIN ROAD, RANCHI-834001
28. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BELAGAVI NO. 71, CLUB ROAD, BELAGAVI-590001
29. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BENGALURU (EAST) TTMC BMTc BUS STAND COMPLEX, HAL, AIRPORT ROAD, DOMLURU, BENGALURU-560071
30. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BENGALURU (NORTH) NO.-59, HMT BHAVAN, BELLARY ROAD, BENGALURU-560032
31. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BENGALURU (SOUTH) C.R. BUILDING, QUEEN'S ROAD, BENGALURU-560001
32. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MANGALURU BUNTS HOSTEL ROAD, TRADE CENTRE BUILDING, 7TH FLOOR, MANGALORE-575003
33. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MYSURU S1 & S2 VINAYA MARG, SIDDARTHA NAGAR, MYSURU-570011
34. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, THIRUVANANTHAPURAM GST BHAVAN, P. B. NO. 13, PRESS CLUB ROAD THIRUVANANTHAPURAM-695001
35. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KOZHICODE C.R. BUILDING, MANANCHIRA, KOZHICODE-673001
36. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KOCHI C.R. BUILDING, I.S. PRESS ROAD, KOCHI-682018
37. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BHOPAL NEW GST BHAWAN, 35-C, ADMINISTRATIVE AREA, ARERA HILLS, BHOPAL (MP)-462011
38. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER, CGST & CENTRAL EXCISE, INDORE MANIK BAGH PALACE, POST BOX NO. 10, INDORE, MADHYA PRADESH-452001

39. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JABALPUR GST BHAWAN, MISSION CHOWK, NAPIER TOWN, JABALPUR-482001 (M.P.)
40. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, UJJAIN 29, GST BHAVAN, ADMINISTRATIVE AREA, BHARATPURI, UJJAIN, MADHYA PRADESH-456010
41. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CUSTOMS, INDORE 3RD FLOOR, B-ZONE BUSINESS SPACE, PIPLIYA KUMAR, NIPANIYA, INDORE-452010 (M.P.)
42. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GOA GST BHAWAN, PLOT NO-6 EDC COMPLEX, PATTO, PANJIM, GOA-403001
43. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KOLHAPUR VASANT PLAZA COMMERCIAL COMPLEX, 4TH & 5TH FLOOR, RAJARAM ROAD, BAGAL CHOWK, KOLHAPUR-416001
44. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PUNE-I GST BHAVAN, ICE HOUSE, OPP. WADIA COLLEGE, PUNE-411001
45. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PUNE-II GST BHAVAN (ICE HOUSE), 41/A SASSOON ROAD, OPP. NESS WADIA COLLEGE, PUNE-411001
46. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, NASHIK PLOT NO. 155, SECTOR-P-34, NH, JAISHTHA & VAISHAKH, CIDCO, NASHIK-422008
47. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, THANE ACCEL HOUSE, ROAD NO. 22, MIDC, WAGLE INDUSTRIAL ESTATE, THANE (WEST)-400604
48. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, THANE RURAL 4TH FLOOR, CENTRAL GST BHAWAN, PLOT NO 24-C, SECTOR-E, BANDRA KURLA COMPLEX, BANDRA (E), MUMBAI-400051
49. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MUMBAI (SOUTH) 13TH AND 15TH FLOOR, AIR INDIA BUILDING, NARIMAN POINT, MUMBAI-400021
50. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, NAGPUR-I GST BHAVAN, TELANGKHEDI ROAD, CIVIL LINES, NAGPUR-440001
51. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, NAGPUR-II GST BHAWAN, TELANGKHEDI ROAD, CIVIL LINES, NAGPUR-440001
52. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AURANGABAD N-5, TOWN CENTRE, CIDCO, AURANGABAD-431003
53. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AGARTALA GST BHAWAN, NETAJI CHOWMUHANI, MANTRI BARI ROAD, P.O. AGARTALA H.O., WEST TRIPURA-799001
54. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AIZAWL D-31A, CENTRAL TAX BUILDING, M.G. ROAD, UPPER KHATLA, AIZAWL, MIZORAM-796001
55. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DIMAPUR 5TH FLOOR AGARWAL TOWER, CIRCULAR ROAD, DIMAPUR, NAGALAND-797112
56. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, IMPHAL KANGLEIPAK BUILDING, THAMBALKHONG THONGKHONG, NEAR HEALTH AND WELLNESS CENTRE, POROMPAT IMPHAL EAST, IMPHAL, MANIPUR-795005
57. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, ITANAGAR SECTOR 'A' NAHARLAGUN, ITANAGAR, ARUNACHAL PRADESH-791110
58. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, SHILLONG CRESCENS BUILDING, MG ROAD, SHILLONG-793001
59. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BHUBANESWAR C.R. BUILDING, GST BHAWAN, RAJASWA VIHAR, BHUBANESWAR, ODISHA, PIN-751007

60. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, ROURKELA KK-42, CIVIL TOWNSHIP, ROURKELA-769012
61. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JALANDHAR C.R. BUILDING, MODEL TOWN ROAD, JALANDHAR
62. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHANDIGARH CENTRAL REVENUE BUILDING, PLOT NO. 19, SECTOR-17-C, CHANDIGARH-160017
63. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, LUDHIANA GST BHAWAN, F-BLOCK, RISHI NAGAR, LUDHIANA-141001 (PUNJAB)
64. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, ALWAR 'A' BLOCK, SURYA NAGAR, ALWAR-301001
65. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JAIPUR NEW CENTRAL REVENUE BUILDING, STATUE CIRCLE, 'C' SCHEME, JAIPUR-302005
66. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, JODHPUR G-105, NEW JODHPUR INDUSTRIAL AREA, JODHPUR-342001
67. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, UDAIPUR GST BHAWAN, 142-B, SECTOR-11, HIRAN MAGRI, UDAIPUR-313001
68. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHENNAI (NORTH), 26/1, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI-600034
69. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHENNAI (SOUTH), 692 M.H.U. COMPLEX, ANNA SALAI, NANDANAM, CHENNAI-600035
70. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, CHENNAI (OUTER), NO. 2054-(I, II) AVENUE, 12TH MAIN ROAD, NEWRY, TOWERS, ANNA NAGAR, CHENNAI-600034
71. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, PUDUCHERRY POST BOX NO. 104, GOUBERT AVENUE BEACH ROAD, PUDUCHERRY-605001
72. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE, COIMBATORE 6/7, A.T.D. STREET, RACE COURSE ROAD, COIMBATORE-641018
73. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, TRICHY, NO. 1, WILLIAMS ROAD, CANTONMENT, TIRUCHIRAPALLI-620001
74. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF GST & CENTRAL EXCISE, MADURAI NO. 4, LAL BAHADUR SHASTRI ROAD, C.R. BUILDING, B.B. KULAM, MADURAI
75. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF GST & CENTRAL EXCISE, SALEM NO.1, FOULKES COMPOUND, ANAIMEDU, SALEM-636001
76. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, HYDERABAD GST BHAVAN, LAL BAHADUR STADIUM ROAD, BASHEERBAGH, HYDERABAD-500004
77. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MEDCHAL MEDCHAL GST BHAVAN, 11-4-649/B, LAKDI-KA-POOL, HYDERABAD-500004
78. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, RANGAREDDY GST BHAVAN, VIP HILLS, JAI HIND ENCLAVE, MADHAPUR, HYDERABAD-500081
79. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, SECUNDERABAD GST BHAVAN, LAL BAHADUR STADIUM ROAD, BASHEERBAGH, HYDERABAD-500004
80. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, AGRA 113/4, SANJAY PLACE, AGRA-282002
81. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, ALLAHABAD 38 M.G. MARG, CIVIL LINES, ALLAHABAD-211001
82. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KANPUR 117/7, SARVODAYA NAGAR, KANPUR-208005

83. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, LUCKNOW GST BHAVAN, 7-A, ASHOK MARG, LUCKNOW-226001
84. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, VARANASI 9 MAQBOOL ALAM ROAD, NEAR ZILA KUTCHEHARI, VARANASI-221002
85. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, MEERUT OPP. C.C.S. UNIVERSITY, MANGAL PANDEY NAGAR, MEERUT-250004
86. The Addl/Joint Commissioner of Central Tax, O/o PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, NOIDA IRCON INTERNATIONAL, C-232-A/2 TO 232-B/3, SECTOR-48, NOIDA-201301
87. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, GHAZIABAD C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, NEAR HAPUR CHUNGI, GHAZIABAD
88. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, G.B. NAGAR 3RD FLOOR, WEGMANS BUSINESS PARK, K.P.-III, GREATER NOIDA-201306 (U.P.)
89. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, DEHRADUN E-BLOCK, NEHRU COLONY, DEHRADUN
90. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, BOLPUR GST BHAWAN, NANOOR CHANDIDAS ROAD, SIAN, BOLPUR, DIST. BIRBHUM (W.B), PIN-731204
91. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, HALDIA 15/1, STRAND ROAD, M. S. BUILDING, 7TH FLOOR, CUSTOM HOUSE, KOLKATA-700001
92. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, HOWRAH M. S. BUILDING, 2ND FLOOR, 15/1, STRAND ROAD, KOLKATA-700001
93. The Addl/Joint Commissioner of Central Tax, O/o PR. COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, KOLKATA (NORTH) 1ST FLOOR, GST BHAVAN, 180, SHANTI PALLY, R.B. CONNECTOR, KOLKATA-700107
94. The Addl/Joint Commissioner of Central Tax, O/o COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, SILIGURI C.R. BUILDING, HAREN MUKHERJEE ROAD, HAKIMPARA, SILIGURI, W.B.-734001

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