



# GST State Codes List: What They Are and How to Use Them



## **GST State Codes List:** What They Are and How to Use Them

In India, there is a tax named Goods and Service Tax, which is levied on the supply of goods and services within the country. One important aspect of GST System is the GST state code, needed for proper location of the taxpayer in the country. It assists in determining in which State goods or services are rendered, which is very important for tax purposes and compliance.

In this blog, we are going to discuss the importance of GST state codes and provide an extensive list of such codes covering all states of India.

## **What Are GST State Codes?**

GST state code refers to code which is used to specify the state or region of the taxpayer. It is a part of tax identification number that is specifically allocated for goods and services in that state and is supposed to be used for all GST transactions. The state code is assigned to each state and UT in India as it greatly simplifies the taxation system for businesses.

## The structure of the GSTIN is as follows:




- **Two (2)** numbers for the State Code.
- **A Permanent Account Number (PAN)** consisting of 10 characters.
- An **Entity Code** which consists of 1 character.
- A Number consisting of **6 digits**.

For example, if the state has a GST code 27, any business under that state will have a GSTIN starting with "27" which is followed by PAN and other relevant digits.

## Comprehensive List of GST State Codes

GST State Code	State Name	GST State Code	State Name
01	Jammu and Kashmir	21	Odisha
02	Himachal Pradesh	22	Chhattisgarh
03	Punjab	23	Madhya Pradesh
04	Chandigarh	24	Gujarat
05	Uttarakhand	26	Dadra and Nagar Haveli and Daman and Diu
06	Haryana	27	Maharashtra
07	Delhi	28	Andhra Pradesh (Before Division)

BlackSuit™ 08 ( <a href="https://blacksuit.io/">https://blacksuit.io/</a> )	Rajasthan	29	Karnataka 
09	Uttar Pradesh	30	Goa
10	Bihar	31	Lakshadweep
11	Sikkim	32	Kerala
12	Arunachal Pradesh	33	Tamil Nadu
13	Nagaland	34	Puducherry
14	Manipur	35	Andaman and Nicobar Islands
15	Mizoram	36	Telangana
16	Tripura	37	Andhra Pradesh (Newly Added)
17	Meghalaya	38	Ladakh (Newly Added)
18	Assam	97	Other Territory
19	West Bengal	99	Centre Jurisdiction
20	Jharkhand		

## How to Utilize GST State Codes

The user-friendly nature of the GST state code is evident as its utility spans across various features of the GST system. Some key areas of its use include:

## 1. Getting Registered Under GST

When you register under GST, during the time of GSTIN registration, the user is mandated to select his state code. This helps to pinpoint the geographical location of a taxpayer's business for reporting and filing.

## 2. GST invoicing

Issuing GST compliance invoices or bills is to be marked with GSTIN. It will start with code of the gst state, hence ease of identification of the location of the business will not be a problem.

By way of an example, a **GSTIN** for a business in **Maharashtra will start with 27** and be followed by the state code of Maharashtra. So a business with a **GSTIN 27AABCU1234D1Z5**, the **TBST** code will be **27 for Maharashtra**.

## 3. GST Return Submission Process

For the filling of the GST Returns, it is mandatory for businesses to provide the GSTIN, which has the state code. This assists in the classification of returns according to the state of the taxpayer.

## 4. Transactions Between States

When a business in one state deals with selling goods or services to a business in another state, the GST state code enables the identification of the transaction as inter-state. Such transactions are noted for the Integrated Goods and Services Tax (IGST) imposition.

## 5. Auditing Tax Compliance

Tax compliance and transaction monitoring to audit a business is always done by the tax authorities with the help of the state code. The tax department can ensure that businesses are rightfully taxed at their registered business location by using the analyzation of state based data.


## Importance of the POS for GST


1. **Efficient Tax Compliance:** The location of the taxpayer will determine the tax that is supposed to be remitted and integrated is made easy with the mechanisms of the GST state codes.



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