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# 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)

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Blacksuit.io/)	Rajasthan	29	Karnataka <b>=</b>
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**

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#### 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.

சூர் அத் அரி இது Business: The use of the state codes eliminates the complexities that businesses (ந்தில் நிரு அதில் நாகு wing where to pay taxes and file returns.

- Reduces Error/Evades Fraud: A unique ID for that specific location greatly reduces the possibility of location related errors and fraud, which is the aim of the state code system.
- 4. **Audits Made Easy**: With the help of state codes, tax authorities are able to conduct audits easily as they can easily check whether a business is practicing the GST rules or not.

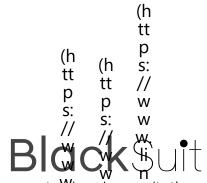
## **Final Thoughts**

The GST code system of states is one of the most important features of the GST architecture because it determines the proper collection and compliance of taxes. It helps ascertain the state of a business and is necessary for the transaction, report, and tax return filings.

These state codes are vital for doing business and even for taxpayers so that their activities are carried out without hindrance in relation to GST. Compliance with these codes ensures that a business meets the expectations of the regulations and does not suffer extensive scrutiny when filing returns or undergoing audits.

Following the revealing of the different GST state codes, businesses need to make sure their activities are based on the correct portions of the code to foster productivity and efficiency in the GST system of India.

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