Authority for Advance Ruling consisting of following officers, namely: -

SI. No.	Name of Officer	Designation	Official Address	Contact No.
1	Sh. Kulbhushan Gautam	Joint Commissioner of State Taxes and Excise, Himachal Pradesh	State Taxes and Excise Department, H.P., Headquarters, Block No 30, SDA Complex, Kasumpti, Shimla -171009, Himachal Pradesh	0177-2627557
2	Sh. Om Prakash Singh	Joint Commissioner, CGST, Himachal Pradesh	CGST Commissonerate, Ground & 1st Floor, Chhota Shimla Commercial Parking Complex Chotta Shimla- 171002 Himachal Pradesh	0177-2627968

<u>Appellate Authority for Advance Ruling consisting of following officers, namely: -</u>

SI. No.	Name of Officer	Designation	Official Address	Contact No.
1	Smt. Aruna N. Gupta	Chief Commissioner, CGST	Goods & Services Tax Commissionerate, Chandigarh Zone, 4th Floor, Central Revenue Building, Plot No 19, Sector 17C, Chandigarh- 160017	0172-2704180
2	Sh. Yunus	Commissioner of State Taxes and Excise, Himachal Pradesh	State Taxes and Excise Department, H.P., Headquarters, Block No 30, SDA Complex, Kasumpti, Shimla -171009, Himachal Pradesh	0177-2621835