



Government of India, Ministry of Finance, Department of Revenue  
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग  
Central Board of Indirect Taxes and Customs (CBIC)  
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी)  
Office of the Additional Director General of Systems  
प्रणाली प्रधान निदेशालय के अतिरिक्त महानिदेशक का कार्यालय  
GST and Central Excise, GST Bhavan, 1<sup>st</sup> and 5<sup>th</sup> floor,  
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन, पहली और पांचवी मंजिल,  
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -600034  
सं. 26/1, महात्मा गाँधी रोड, नुंगंबकम, चेन्नई-600034

File No: DGSYS/APP/CZU/RGMO/1/2025-ACES/GST O/o-ADG-DGS-ZU-CHENNAI-Part(1)

Date: 29.01.2026

## STANDARD OPERATING PROCEDURE FOR TAX OFFICERS

**Sub:** The Health Security se National Security Cess Act, 2025 - Standard Operating Procedure (SOP) for Tax Officers on processing Applications filed in respect of Registration, Cancellation, Revocation & Payment – Reg.

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Kind attention is invited to “The Health Security se National Security Cess Act, 2025” (hereinafter referred to as “The Act”) and “The Health Security se National Security Cess Rules, 2026” (hereinafter referred to as “The Rules”) issued to levy “Health Security se National Security Cess” (hereinafter referred to as “The Cess” or “HSNS Cess”) on the machines installed or other processes undertaken for the manufacture or production of the specified goods referred to in Schedule I of the HSNS Cess Act 2025 dated 15.12.2025.

**2.** The Act is to be rolled out on 01.02.2026 on the Designated Portal ([www.cbic-gst.gov.in](http://www.cbic-gst.gov.in)). The Phase I automation process of the Act involves the following.

- a) HSNS Cess taxpayer’s Login
- b) Enrollment
- c) Filing of Registration Form – Form HSNS REG-01
- d) Payment of HSNS Cess – Form HSNS PMT-01

**2.1.** The proposed Automation Process will not have any interactive

workflow between the taxpayer and tax officers for the time being(except for approving/rejecting REG-01).

**2.2** Standard Operating Procedure (SOP) for Tax Officers on processing Applications filed in respect of Registration, Cancellation, Revocation, Payment and Helpdesk are annexed as follows:

**ANNEXURE A- Registration, Cancellation and Revocation**

**ANNEXURE B- Payment**

**ANNEXURE C - HELPDESK**

**3.** Similar SOP for Tax Officers on processing HSNS Declaration (HSNS DEC-01) and HSNS Returns (HSNS RET-01) will be issued shortly.

**4.** The above procedure may be widely circulated to sensitize the field officers

Encl.-As above.

साहिल इनामदार | Sahil Inamdar  
अतिरिक्त महानिदेशक | Additional Director General,  
प्रणाली प्रधान निदेशालय, चेन्नई | DG Systems, Chennai

To

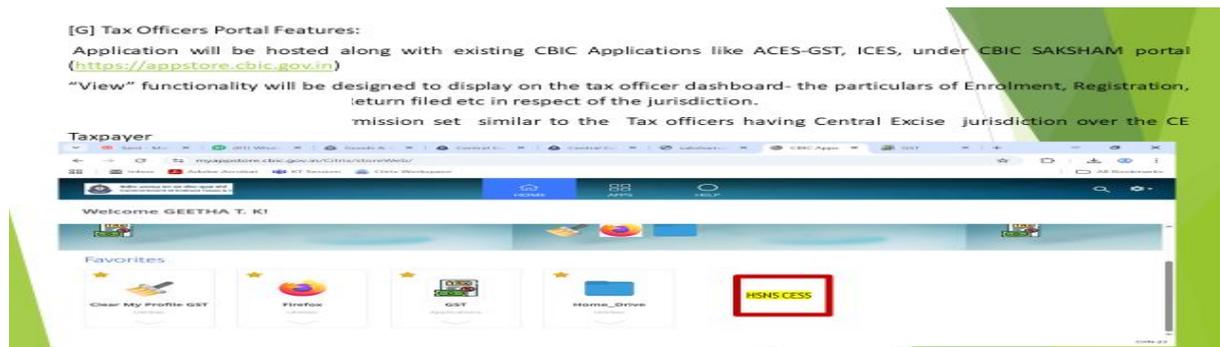
1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. The Commissioner, Central Excise (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The Pr ADG /ADGs of Systems, New Delhi/ Bengaluru / Kolkata/Mumbai
7. The Joint Secretary, TRU 1
8. The Joint Secretary, DOR

Copy submitted to.

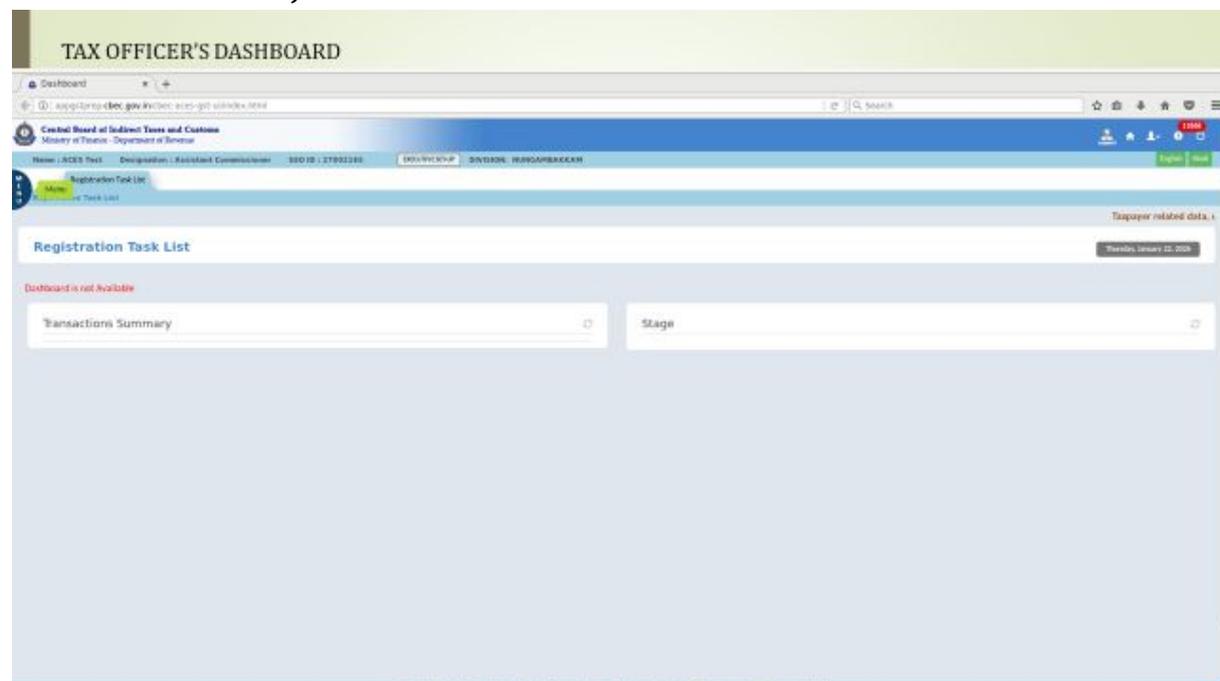
1. The Pr. Director General, Systems & Data Management, New Delhi -----for information
2. PS to the Member (IT) ----- for information.

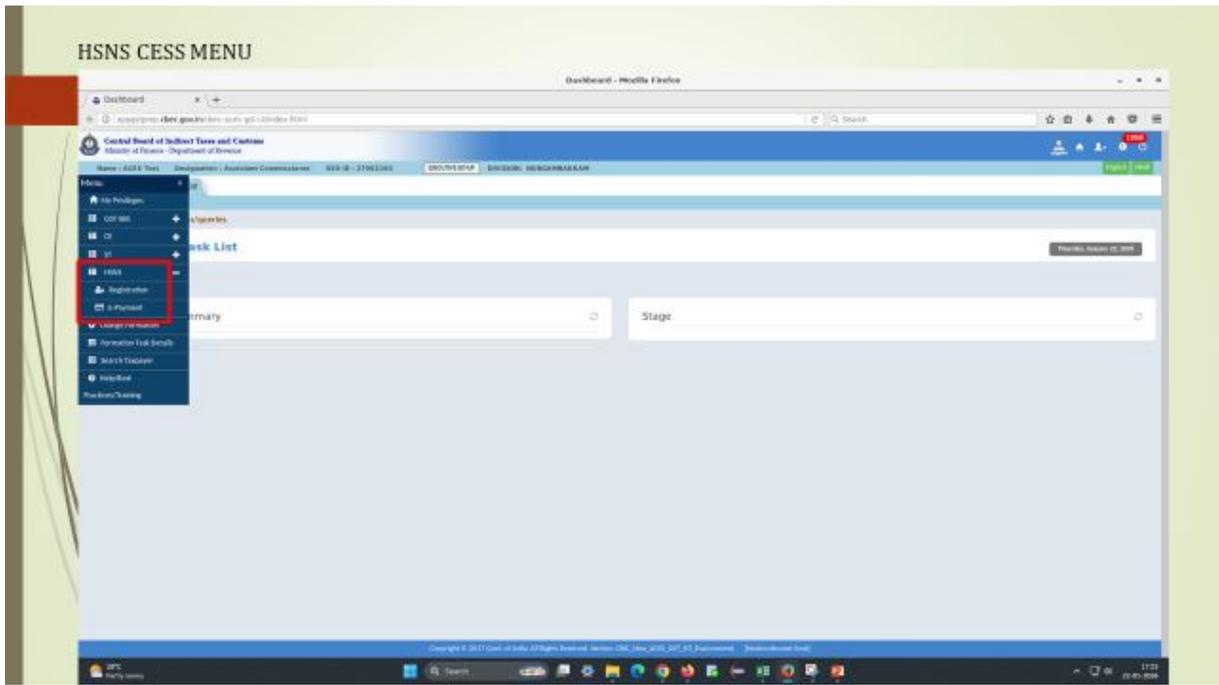
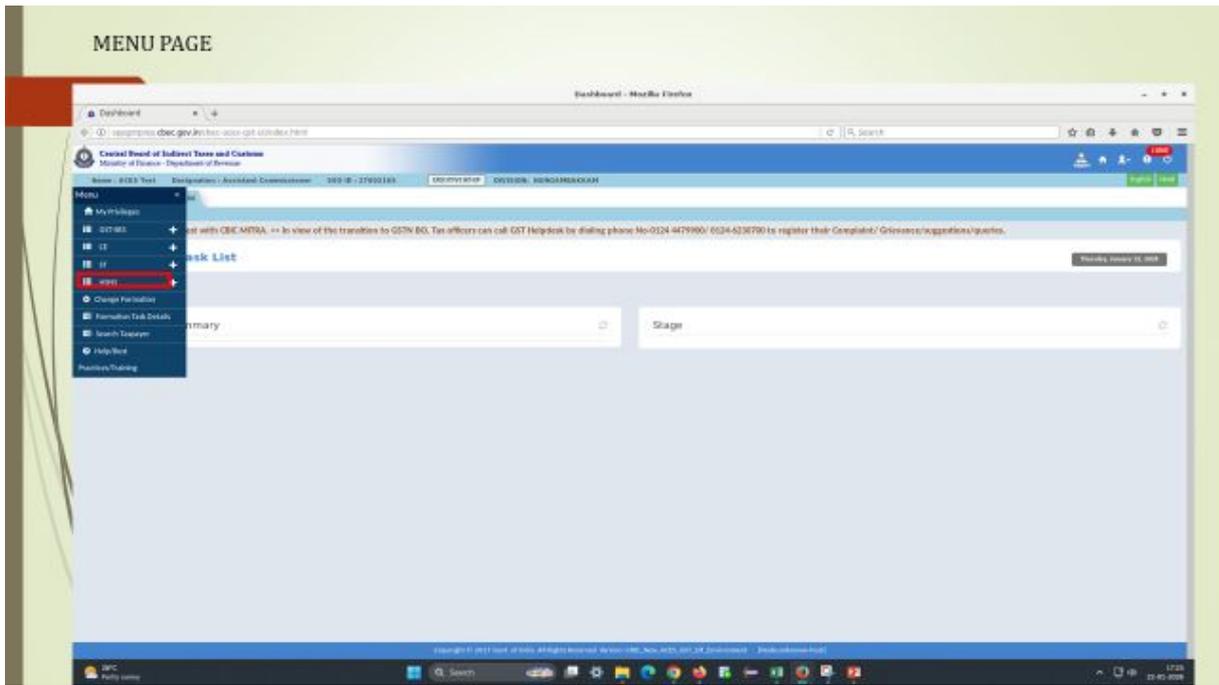
## TAX OFFICERS DASHBOARD

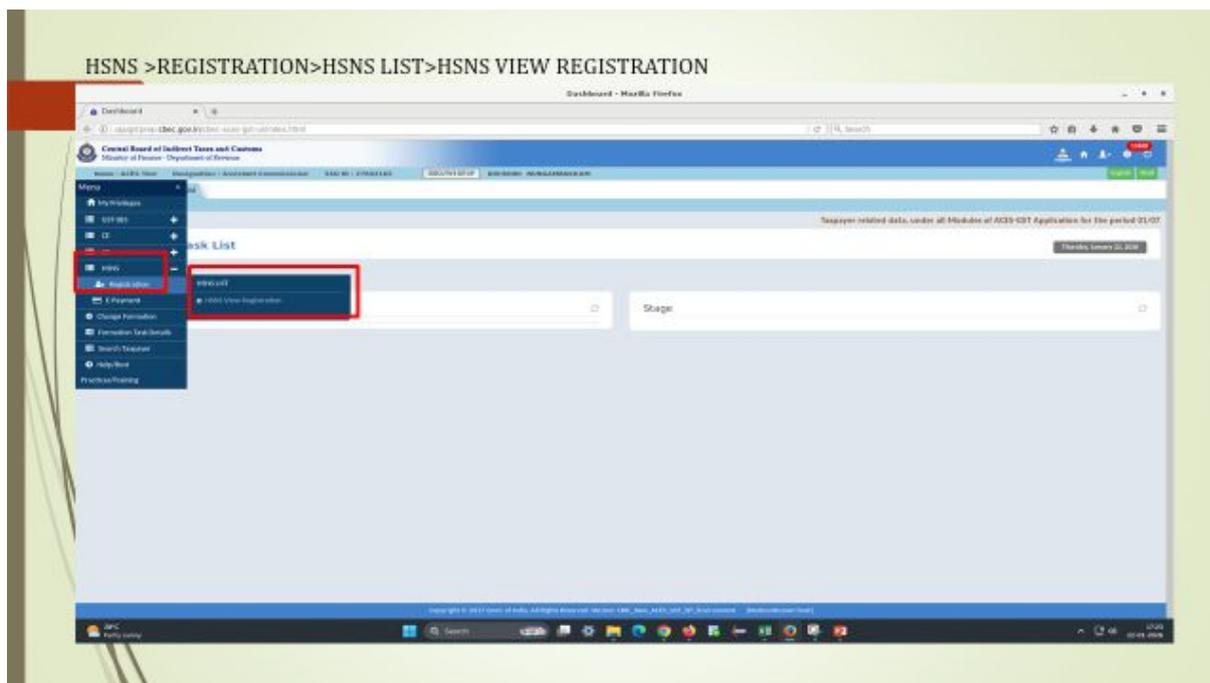
1. In respect of Tax officers, CBIC-ACES-GST Application is hosted under Applications- 'HSNS CESS' icon under the CBIC (Citrix) URL: <https://appstore.cbic.gov.in>



2. "View functionality" is designed to display the particulars of Registration, Declaration, Payment of Tax, Return filed, etc. in the dashboard of the jurisdictional Officer concerned.



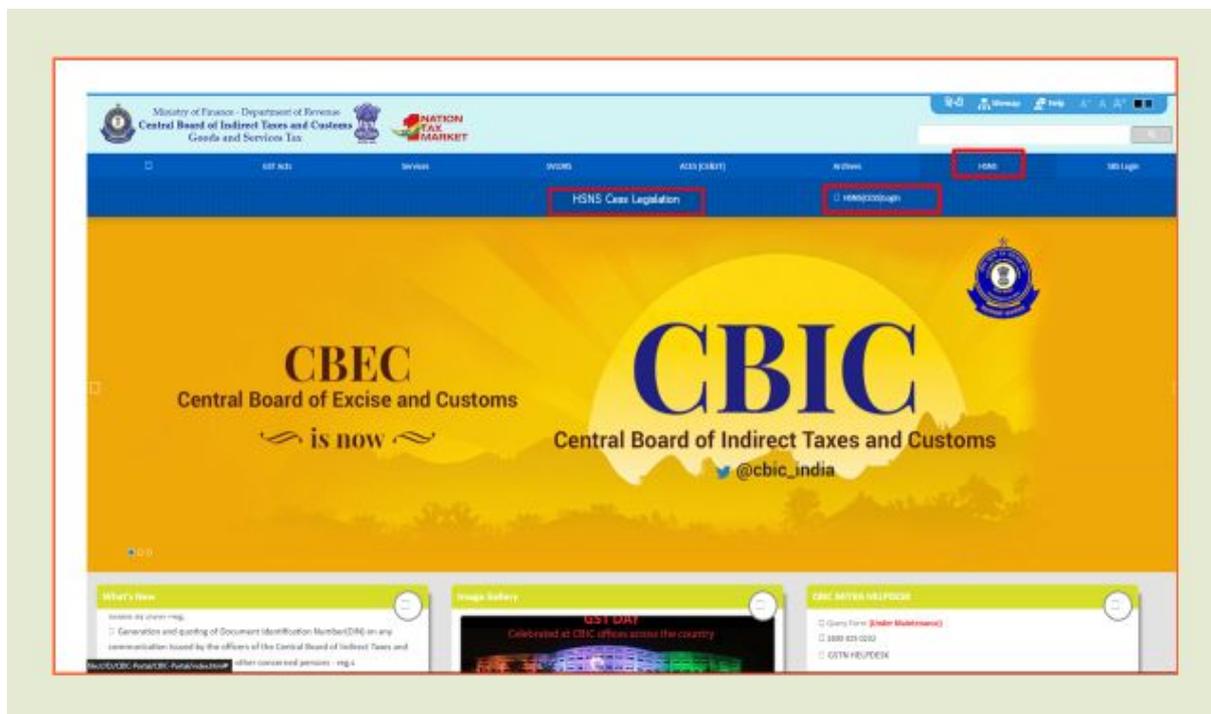




3. Tax officers will be given permission set similar to that given to the Tax officers having Central Excise jurisdiction similar to ACES GST Application. The HSNS permission set are to be given to the concerned Tax officers by the respective jurisdictional ACL Admins.

## **ANNEXURE A- Processing Registration Application – Form HSNS REG-01**

4. Every 'Taxable Person' liable to be registered under 'Section 8 of HSNS ACT' shall apply for registration by submitting the **FORM HSNS REG-01** on the Portal along with the documents specified in the said form.



4.1 Upon successful submission of the application (HSNS REG-01), a 'Temporary Registration Number' in the Syntax ABCDE1234FHS001 shall be generated, displayed on Taxpayer dashboard and communicated to the taxable person through SMS/E-mail.

4.2 This 'Temporary Registration Number' shall enable the Taxable Person to make payment as per Section 10 of the Act, pending the grant of 'Registration Certificate'.

4.3 The existing framework of territorial based Central Excise Jurisdiction, i.e. Commissionerate/Division/Range with corresponding Location Code, will be applicable for HSNS CESS Registration purposes also.

The screenshot shows the Central Board of Indirect Taxes and Customs (CBEC) portal. The page title is "LIST OF STATES / UNION TERRITORIES". Below the title, there is a section labeled "SELECT THE STATE / UNION TERRITORIES" with a "Home" button. The list of states and union territories is displayed in a grid format:

Andaman and Nicobar Islands	Arunachal Pradesh	Assam	Bihar	Chandigarh	Chhattisgarh
Dadra and Nagar Haveli and Daman and Diu	Delhi	Goa	Gujarat	Haryana	Himachal Pradesh
	Jammu and Kashmir	Jharkhand	Karnataka	Kerala	Lakshadweep
Madhya Pradesh	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland
Odisha	Puducherry	Punjab	Rajasthan	Sikkim	Tamil Nadu
Telangana	Tripura	Uttar Pradesh	Uttarakhand	West Bengal	Andhra Pradesh
Ladakh					

At the bottom right, there is a language selection dropdown menu showing "English (India)" and "English (India) keyboard". Below it, a note says "To switch input methods, press Windows key+Space." The footer contains "© Copyright Information 2019".

**4.4** 'View functionality' of form HSNS REG-01 filed by taxable persons will be available to the Proper officer of the respective formation. In addition, a list of new applications (date wise) received for Registration (HSNS REG-01) and the list of applications pending for action (approval, query raised, reply not received) will be shared in Antarang portal on a daily basis to take necessary action (ie., either by way of approval or rejection) by the Proper officer to avoid deemed approval.

#### **LINK FOR ANTARANG PORTAL TO ACCESS THE "HSNS CESS PORTAL IMPLEMENTATION" FOLDER**

<https://antarang.icegate.gov.in/files/app#/folder/07d0a3b1-523a-4636-848d-fa7540e48e5>

**4.5** The proper officer shall examine the application and grant registration as per Rule 5 of the Rules within seven working days from the date of submission of the application. The processing of Registration application can be carried out by the proper officer in e-office. Only the final decision of Approve/ Reject/Query has to be performed via ACES portal as explained below.

**4.6** On receipt of the application in the Tax officer's dashboard, the following action to be taken by the Proper Officer

a. If the Application submitted in Form HSNS REG-01 is satisfactory - the Proper officer will Approve HSNS REG-01 by the clicking the "Approve"

button.

SI No.	Jurisdiction	Registration Number	Assessee's Name	Constitution of Business	Registration Status	Date	Action	View RC
1	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	AAKP8469BHH45001	S John Bosco	Proprietorship	APPROVED	01-07-2017	Approve Reject	
2	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	ABCDE1234FHS001	MANISH JHA	Proprietorship	APPROVED	09-01-2025	Approve Reject	
3	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	ABCDE1234FHS004	Manisha Jha	Proprietorship	APPROVED	02-01-2026	Approve Reject	
4	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	AJOP86879HH45001	Senthilvelavan B	Proprietorship	APPROVED	14-01-2026	Approve Reject	
5	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CCCP80369HS001	Hemant	Limited Liability Partnership	APPROVED	01-01-2026	Approve Reject	
6	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CGRP82175GH5001	abhim	Partnership	REJECTED	01-01-2026	Approve Reject	
7	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CGRP82175GH5002	abhim	Partnership	Pending for Approval	01-01-2026	Approve Reject	
8	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CGRP82175LH5001	qwert	Others	Pending for Approval	02-01-2026	Approve Reject	
9	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CGRP82175LH5002	qwert	Others	Pending for Approval	02-01-2026	Approve Reject	
10	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CHTPE0365HS001	Kiran	Hindu Undivided Family	APPROVED	01-01-2026	Approve Reject	

Showing: 1 - 10 of 10 Records Page: 1 of 1

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b. If the Application submitted in Form HSNS REG-01 is deficient - Query to be raised and the same should be communicated to the System through a separate/fresh Ticket (service request) citing the Temporary Registration Number through TMS (Ticket Management System) functionality, so as to keep the Application as pending and avoid Deemed Registration.

c. Reply to query received (offline) to be processed in e-office and if satisfied, the same should be communicated to the System through a separate/fresh Ticket (service request) citing the Temporary Registration Number through TMS (Ticket Management System) functionality, so as to enable the "Approve" button. Then the Proper officer can approve HSNS REG-01 by clicking the "Approve" button. After Approval of the application, a message viz., " Your application for grant of registration has been approved and certificate of registration in FORM HSNS REG 02 with REG No ABCDE1234FHS001 is generated " will be communicated to the taxpayer.

d. Reply to query received (offline) to be processed in e-office if not satisfied , the same should be communicated to the System through a separate/fresh Ticket (service request) citing the Temporary Registration Number through TMS (Ticket Management System) functionality, so as to enable the "Reject" button, then the Proper officer will reject the HSNS REG-01 by clicking the "Reject" button after giving reasonable opportunity of being heard. After rejection of the application, a message viz., "Your

Registration application filed vide HSNS REG-01 dated DD/MM/YYYY is rejected" will be communicated to the taxpayer.

SI No.	Jurisdiction	Registration Number	Assessee's Name	Constitution of Business	Registration Status	Date	Action	View RC
1	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	AAKPB469B-H45001	S John Bosco	Proprietorship	APPROVED	01-07-2017	Approve Reject	View RC
2	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	ABCD1234FH5003	MANISH JHA	Proprietorship	APPROVED	09-01-2025	Approve Reject	View RC
3	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	ABCD1234FH5004	Manisha Jha	Proprietorship	APPROVED	02-01-2026	Approve Reject	View RC
4	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	AJOPB6579-H45001	Senthilvelavan B	Proprietorship	APPROVED	14-01-2026	Approve Reject	View RC
5	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CCCPB3659H5001	Hemanth	Limited Liability Partnership	APPROVED	01-01-2026	Approve Reject	View RC
6	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CORPB2175GH5001	abhim	Partnership	REJECTED	01-01-2026	Approve Reject	View RC
7	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CORPB2175GH5002	abhim	Partnership	Pending for Approval	01-01-2026	Approve Reject	View RC
8	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CORPB2175LH5001	qwert	Others	Pending for Approval	02-01-2026	Approve Reject	View RC
9	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CORPB2175LH5002	qwert	Others	Pending for Approval	02-01-2026	Approve Reject	View RC
10	C:CHENNAI-NORTH > D:NJUNGAMBAKKAM > R:RANGE I	CHTPE0365HS001	Kiran	Hindu Undivided Family	APPROVED	01-01-2026	Approve Reject	View RC

e. The tickets referred above are to be raised through the existing channel of TMS (Ticket Management System) functionality, which is an integral component of Tax Officer's dashboard.

The screenshot shows the Tax Officer's dashboard with the following elements:

- Header:** Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue. User: Gururaghavendran Gopinatharao, Designation: Assistant Commissioner, SSO ID: 10000024.
- Navigation:** Registration Task List, Ticket Management System (highlighted in red).
- Content:** Registration Task List, Transactions Summary, Stage.
- Status:** Dashboard is not Available.

The 'Log Ticket' form contains the following fields and sections:

- Area:** Select dropdown.
- Category:** Select dropdown.
- Sub Category:** Select dropdown.
- Subject:** Select dropdown.
- SSOID:** 10004358
- Name of Officer:** Usha Iyer
- Registered Mail Id:** herusham.d139601@gov.in
- Registered Mobile No.:** 9448908891
- On behalf of SSOID:** (Empty field)
- 1.GSTIN:** (Empty field)
- 1.ARN (If Affected ARN, pls specify):** (Empty field)
- 2, 3, 4:** (Empty fields)
- Description:** Max. 1000 character allowed.
- Document Upload:** Browse Documents, Document Name, Document Type (No Record), Actions.

**4.7** On completion of 'Approval' process, as per Rule 5(4) of the Rules, Registration Certificate (FORM HSNS REG-02) will be generated and communicated to the taxable person.

**FORM HSNS REG-02**  
(See Rule 5(4))  
**REGISTRATION CERTIFICATE**  
(Under Section 8(1) of the Health Security and National Security Cess Act, 2025)

1. Registration Number : CCCPR035KH5001  
2. Legal Name : Hemarath  
3. Trade Name, if any : Iestl  
4. Constitution of Business : Limited Liability Partnership  
5. Address of Premise (Factory) : Hemarath Sulna Dishoha,25,25 Karaikal, Tamil Nadu,609006

This is to certify that the person whose details are specified above has been registered under the provisions of the Health Security and National Security Cess Act, 2025, having acknowledged that they:

(i) Owns / possesses / operates / manages / controls the packing machines installed at the above premises; or  
(ii) Undertake the manual process at the above premises;

by which the Specified Goods (as defined in Schedule I of the Act) are manufactured or produced.

6. Nature of Possession of Premises/Machines : Leased  
7. Date of Issue of RC : 22-01-2026  
8. Date from which the liability of payment of cess starts : 01-01-2026

9. Jurisdiction Details :

- Commissionerate : - CHENNAI-NORTH
- Division : TK10 - NUNGAMBARKAM
- Range : TK1001 - RANGE I

**Conditions:**

1. This Registration Certificate is valid only for the premises and purposes specified in the application
2. The Registration Certificate is not transferable.
3. No corrections in the certificate will be valid unless the request for any correction/change is applied for and the same is acknowledged.
4. This certificate shall remain valid till the Registrant carries on the activity for which it has been issued or it is cancelled.
5. The grant of this certificate shall be without prejudice to the rights of any other person (s) over the registered premises or purpose to which such person may be lawfully entitled.

**Note:**

1. This is a system-generated copy of the Registration Certificate. Hence, there is no need for the signature/ stamp of the officer on it.
2. The Registration is subject to post facto verification of the details by the proper officer.

**4.8** As per Rule 5(3) of the Rules, where the proper officer fails to take any action within the period of seven days, the application shall be deemed to have been approved by the system itself.

**4.9** In case the registered person intends to amend the particulars in the Registration Certificate, the same should be intimated to the Proper officer in offline mode. The said request may be verified by the proper officer and forwarded with recommendations to Systems by way of raising a ticket (service request) citing the HSNS Cess Registration Number through TMS (Ticket Management System) functionality for carrying out the required changes at the backend.

## **5 REQUEST FOR CANCELLATION BY TAXPAYER/CANCELLATION BY TAX OFFICER**

**5.1** A registered person seeking cancellation of his registration under Section 8(2) of the Act, shall submit an application in offline mode. As per

Rule 6(2), the same will be verified by the proper officer within thirty days from the receipt of the application and processed in e-Office and subsequent action will be communicated to the registered person.

**5.2** The Proper officer may cancel the Registration if the Taxpayer contravenes the provisions of sub-section (3) of Section 8 of the Act, after giving reasonable opportunity of being heard.

**5.3** Once the e-Office process of 'Cancellation' is concluded and decision of 'Cancel' is approved, then the Proper Officer will intimate this decision of 'Cancellation' to the Systems by way of raising a ticket (service request) citing the HSNS Cess Registration Number . The decision of the Proper Officer would be carried out in the backend and same will be intimated by way of closure of ticket.

## **6. REVOCAION OF CANCELLATION**

**6.1.** A taxable person whose registration is cancelled under Rule 6 & 7 of the Rules, may submit an application for revocation of cancellation under Rule 8 of the Rules, within thirty days from the date of receipt of the cancellation order.

**6.2.** As per Rule 8, the same will be verified by the proper officer within thirty days from the date of receipt of application and processed in e-Office and subsequent action will be communicated to the registered person.

**6.3.** Once the e-Office process of 'Revocation' is concluded and in cases where decision to 'Revocation of Cancellation' is approved, the Proper Officer will intimate this decision of 'Revocation' to the Systems by way of raising a ticket (service request) citing the HSNS Cess Registration Number. The decision of the Proper Officer would be carried out in the backend and same will be intimated by way of closure of ticket.



### View HSNS PAYMENTS

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183uAppg...index.html | 78506775-650e-4d37-82... |

183uAppg...cbec.gov.in/aces-acis-gst-ws/index.html

Central Board of Indirect Taxes and Customs  
Ministry of Finance - Department of Revenue

Name : ACEE Test | Designation : Assistant Commissioner | SNO ID : 27802305 | DISTRICT OFFICE : SIVGANGAI NORTH | DIVISION : MANGAMBALAM

Registration Tab List | HSNS E-Payment List

HSNS E-Payment List

View HSNS Payments

SL No.	Created on	CTM	CTM Date	CTM Expiry Date	Registration No.(HSNS)	Name of Assessee	Charter Amount	Date of Payment	Charter
1	Taxpayer	2801002243	18-01-2024	01-02-2024	CHPES3659H001	Kiran	8,164.00		HSNS
2	Taxpayer	2801002244	18-01-2024	01-02-2024	CHPES3659H001	Kiran	20,830.00		HSNS
3	Taxpayer	2801002245	18-01-2024	01-02-2024	CHPES3659H001	Kiran	79,474.00		HSNS
4	Taxpayer	2801002246	18-01-2024	01-02-2024	CHPES3659H001	Kiran	6,484.00	29-05-2024	HSNS
5	Taxpayer	2801002247	18-01-2024	01-02-2024	CHPES3659H001	Kiran	6,520.00		HSNS
6	Taxpayer	2801002248	18-01-2024	01-02-2024	CHPES3659H001	Kiran	3,789.00	29-05-2024	HSNS
7	Taxpayer	2801002249	18-01-2024	01-02-2024	CHPES3659H001	Kiran	44,884.00		HSNS
8	Taxpayer	2801002250	18-01-2024	01-02-2024	CHPES3659H001	Kiran	30,378.00		HSNS
9	Taxpayer	2801002241	18-01-2024	01-02-2024	CHPES3659H001	Kiran	11,792.00		HSNS
10	Taxpayer	2801002242	18-01-2024	01-02-2024	CHPES3659H001	Kiran	1,289.00		HSNS

Showing 1 - 10 of 50 records

### HSNS PAYMENT DETAILS

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183uAppg...cbec.gov.in/aces-acis-gst-ws/index.html

Central Board of Indirect Taxes and Customs  
Ministry of Finance - Department of Revenue

Name : ACEE Test | Designation : Assistant Commissioner | SNO ID : 27802305 | DISTRICT OFFICE : SIVGANGAI NORTH | DIVISION : MANGAMBALAM

Registration Tab List | HSNS E-Payment View

HSNS E-Payment List | HSNS E-Payment View

HSNS Payment Details

HSNS Registration Number	Email Address	Mobile Number	Assessee Name	Address	CTM	CTM Date	CTM Expiry Date
CHPES3659H001	mrag.cb@nsdl.com	9842094240	Kiran	16b test builtbet Andaman and Nicobar Islands 809604	2801002253	19/01/2024	03/02/2024

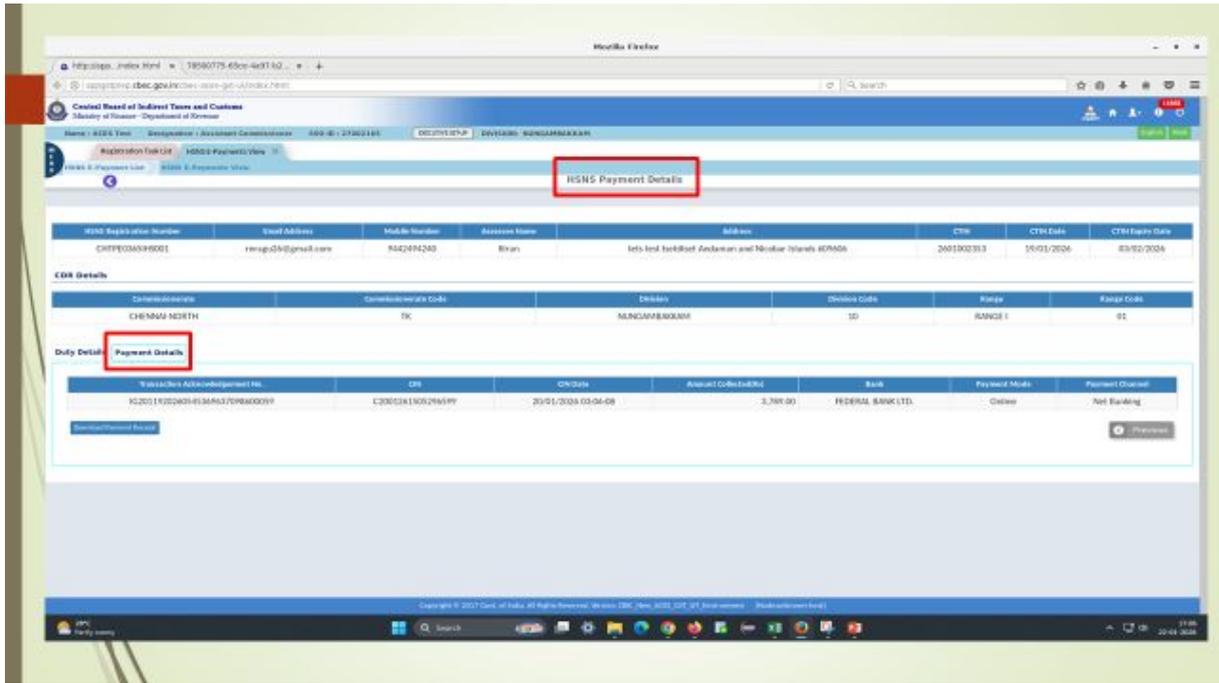
CDR Details

Commercials	Commercials Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TE	MANGAMBALAM	10	RANGE I	01

Duty Details

Duty Head	Accounting Code	Accounting Code Type	Amount (In Rs.)
Cess on Pan/Mozala	0001	Tax Code	1,256.00
Interest	0002	Interest	321.00
Penalty	0003	Penalties	212.00
<b>Total Amount Rs.</b>			<b>1,789.00</b>
<b>Total Charter Amount (In words)</b>			<b>Rspees Three Thousand Seven Hundred and Eighty Nine Only</b>

183u



E-receipt for HSNS CESS payment will appear similar to Central Excise

Central Board of Indirect Taxes and Customs (CBIC)					
e-Receipt for Central Excise & Service Tax Payments					
CTIN Number :	2601002354	CTIN Date:	19/1/26 5:48 PM	CTIN Expiry Date:	3/2/26 12:00 AM
<b>Payment Particulars</b>					
Transaction Acknowledgement Number :	IG2011920260548066617528462542				
IG Reference Number :	002000HSTK10010303383057657873				
CIN :	C2001261505296599	CIN Date :	20-01-2026		
Name of the Bank :	FEDERAL BANK LTD.				
BSR Code :					
<b>Details Of the Assessee</b>					
Registration Number :	CHTPE0365HS001	Assessee Name :	Kiran		
Address :	tets test tsetdset Andaman and Nicobar Islands 609606				
Mobile Number :	9442494240	Email Id :	rnragu26@gmail.com		
Commissionerate :	CHENNAI-NORTH	Commissionerate Code :	TK		
Division :	NUNGAMBAKKAM	Division Code :	10		
Range:	RANGE I	Range Code :	01	Location Code :	TK1001
<b>Details of Deposits</b>					
Central Excise/ Service Tax	Description of Duty	Accounting Code	Amount Tendered		
HS	Cess on Pan Masala	0001	Rs. 3,256.00/-		
HS	Cess on Pan Masala	0002	Rs. 652.00/-		
HS	Cess on Pan Masala	0003	Rs. 536.00/-		
Total Amount (in Rs.)	Rs. 4,444.00/-				
Total Amount (in Words.)	Rupees Four Thousand Four Hundred and Forty Four Only				
Payment Mode :	Online	Payment Channel :	NB		
<b>NOTES :</b>					
1. Status of the Transaction can be tracked under "Track Challan" under Menu-->Epayment					
2. Payment status will be set as "PAID" for this Transaction					
3. This is a system generated Receipt					

7.3 If the registered person fails to pay the amount of Cess by the due date, such person shall be liable to pay the outstanding amount along with interest at the rate specified under Section 17 of the Act.

**ANNEXURE C- HELP DESK**

**8. Help desk currently used for ACES-GST portal will cater to the needs of Taxpayers and Tax officers in respect of HSNS Cess.**

**Mail Id: [cbicmitra.helpdesk@icegate.gov.in](mailto:cbicmitra.helpdesk@icegate.gov.in)**

**Toll Free Number: 18004250232**

**8.1** For clarifications in respect of status of the ticket raised through TMS, Tax officers may also contact the following officers of DG Systems, Chennai

1. Shri G. Gururaghavendran, AD – 9444161429
2. Smt. T. Vijayalakshmi, AAD – 9444586944
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