

GST - State / Union Territory Code

S.No.	State / Union Territory Name	State/UT Starting with	State Code	Category
1	Jammu and Kashmir	JK	01	STATE
2	Himachal Pradesh	HP	02	STATE
3	Punjab	PB	03	STATE
4	Chandigarh	CH	04	UT
5	Uttarakhand	UK	05	STATE
6	Haryana	HR	06	STATE
7	Delhi	DL	07	STATE
8	Rajasthan	RJ	08	STATE
9	Uttar Pradesh	UP	09	STATE
10	Bihar	BR	10	STATE
11	Sikkim	SK	11	STATE
12	Arunachal Pradesh	AR	12	STATE
13	Nagaland	NL	13	STATE
14	Manipur	MN	14	STATE
15	Mizoram	MZ	15	STATE
16	Tripura	TR	16	STATE
17	Meghalaya	ML	17	STATE
18	Assam	AS	18	STATE
19	West Bangal	WB	19	STATE
20	Jharkhand	JH	20	STATE
21	Odisha	OR	21	STATE
22	Chhattisgarh	CG	22	STATE
23	Madhya Pradesh	MP	23	STATE
24	Gujarat	GJ	24	STATE
25	Daman and Diu	DD	25	UT
26	Dadar and Nagar Haveli	DH	26	UT
27	Maharashtra	MH	27	STATE
28	Andhra Pradesh	AP	28	STATE
29	Karnataka	KA	29	STATE
30	Goa	GA	30	STATE
31	Lakshadweep	LD	31	UT
32	Kerala	KL	32	STATE
33	Tamil Nadu	TN	33	STATE

34	<i>Pondicherry</i>	<i>PY</i>	34	<i>STATE</i>
35	<i>Andaman and Nicobar Islands</i>	<i>AN</i>	35	<i>UT</i>
36	<i>Telangana</i>	<i>TN</i>	36	<i>STATE</i>

GST - Union Territory Code

S.No.	Union Territory Name	UT Starting with	UT Code	Category
1	<i>Chandigarh</i>	<i>CH</i>	04	<i>UT</i>
2	<i>Daman and Diu</i>	<i>DD</i>	25	<i>UT</i>
3	<i>Dadar and Nagar Haveli</i>	<i>DH</i>	26	<i>UT</i>
4	<i>Lakshadweep</i>	<i>LD</i>	31	<i>UT</i>
5	<i>Andaman and Nicobar Islands</i>	<i>AN</i>	35	<i>UT</i>

Note: *Delhi & Pondicherry has considered as State for the purpose of GST, therefore SGST applicable for Delhi & Pondicherry instead of UTGST.*