

GST State Code List

All 38 state and union territory codes · updated for 2026

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The first two digits of every GSTIN are the state code. They decide whether a supply is intra-state (CGST + SGST) or inter-state (IGST), so getting them wrong on an invoice means charging the wrong tax. Same first two digits on the buyer's and seller's GSTIN means intra-state; different means inter-state.

This document is real text — use Ctrl+F (Cmd+F on a Mac) to jump to a code or a state name.

Code	State / Union Territory	Alpha	Type
01	Jammu & Kashmir	JK	UT
02	Himachal Pradesh	HP	State
03	Punjab	PB	State
04	Chandigarh	CH	UT
05	Uttarakhand	UK	State
06	Haryana	HR	State
07	Delhi	DL	UT
08	Rajasthan	RJ	State
09	Uttar Pradesh	UP	State
10	Bihar	BR	State
11	Sikkim	SK	State
12	Arunachal Pradesh	AR	State
13	Nagaland	NL	State
14	Manipur	MN	State
15	Mizoram	MZ	State
16	Tripura	TR	State
17	Meghalaya	ML	State
18	Assam	AS	State
19	West Bengal	WB	State
20	Jharkhand	JH	State
21	Odisha	OD	State
22	Chhattisgarh	CG	State
23	Madhya Pradesh	MP	State
24	Gujarat	GJ	State
25	Daman & Diu (legacy)	DD	UT
26	Dadra & Nagar Haveli and Daman & Diu	DH	UT
27	Maharashtra	MH	State
28	Andhra Pradesh (legacy)	AP	State
29	Karnataka	KA	State
30	Goa	GA	State
31	Lakshadweep	LD	UT
32	Kerala	KL	State
33	Tamil Nadu	TN	State
34	Puducherry	PY	UT
35	Andaman & Nicobar Islands	AN	UT
36	Telangana	TG / TS	State
37	Andhra Pradesh	AP	State
38	Ladakh	LA	UT

How a GSTIN is built

- 1–2 — 27: State code (Maharashtra). The 2-digit numeric code from the State Codes sheet.
- 3–12 — AABCU9603R: PAN of the registered taxpayer (10 characters).
- 13 — 1: Entity number — number of registrations the same PAN has in this state.
- 14 — Z: Default value, fixed letter Z for all GSTINs.
- 15 — N: Check digit (Luhn mod-36 hash of the first 14 characters).

Notes

- ? Code = 2-digit numeric GST state code (first 2 digits of every GSTIN).
- ? Alpha Code = ISO 3166-2:IN — international standard for Indian state subdivisions.
- ? Telangana is also commonly written as TS on vehicle plates and state government forms.
- ? Older sources sometimes use BH (Bihar), OR (Odisha), UA (Uttarakhand), CT (Chhattisgarh), ME (Meghalaya), MI (Mizoram) — these are pre-renaming spellings and no longer current.
- ? Codes 25 and 28 are legacy. After the 2020 UT merger, Daman & Diu (25) and Dadra & Nagar Haveli (26) became code 26. After the 2014 state split, Andhra Pradesh (28) became code 37 and Telangana took 36.

Generated 2026-07-28. Codes change when a state or union territory is added, merged or renamed — check gstextract.com/gst-state-codes for the current version.