



**OFFICE OF THE GOODS AND SERVICE TAX COUNCIL SECRETARIAT**

5<sup>th</sup> Floor, Tower-II, Jeevan Bharti Building, Connaught Place, New Delhi  
F.No.820/GRC/GSTC/2019

19-07-2023

**OFFICE MEMORANDUM**

**Subject: Creation of State Co-ordination Committee comprising of the GST authorities from the State and the Central Tax Administrations -reg.**

The GST Council has given approval in its 50th meeting held on 11.07.2023 for creation of Co-ordination Committee at the level of each State/UTs comprising the GST authorities from the State and the Central Tax Administrations for better co-ordination between different tax authorities

2. The constitution of the said Committee, its functions, mandate/scope, frequency of the meetings is as below.

**A. Constitution of the Committee:**

The Constitution of the Committee is as follows:

- a) Zonal Principal Chief Commissioner/ Chief Commissioner of Central Tax (Co chair)
- b) Chief Commissioner/ Commissioner of State Tax (Co-chair)
- c) Representative of DG GST Intelligence (DGGI), CBIC of concerned Zone/ State
- d) Additional/Joint Commissioner of office of Zonal Principal Chief Commissioner/ Chief Commissioner of Central Tax and an officer nominated by the Chief Commissioner/ Commissioner of State Tax,
- e) Any other member/officer may be co-opted with the permission of the Co chairs.

Further, whereas the Chief Commissioner/Commissioners of CGST/SGST shall be co-chairs, they shall be Convener on rotational basis for one year each. The co-opted officers could be officers well

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conversant with the ground level issues and serve for greater coordination between Centre and States.

**B. Term of the Committee** - The Committee will be constituted on perpetual basis.

**C. Functions and mandate of the Committee:**

**a)** The Committee shall engage in data sharing on important cases of evasion or audit, knowledge sharing and promote coordinated efforts in checking fake ITC being passed on, curbing tax evasion practices, sharing important audit paras & modus-operandi detected in Audit/Investigation, maintaining and updating contact details of field level officers and other GST related matters.

**b)** Referring any issue requiring a change in Act/Rules/Notification/Form/Circular/Instruction/improvement on GST portal, etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC/ GSTN/ DoR.

**c)** Make collaborative efforts on the issues pertaining to taxpayer facilitation as well as taxpayer grievances and conducting outreach programme.

**d)** To arrive at a uniform stand by the Central and State GST Administration in GST related petitions before any legal forum.

**e)** Co-ordination in the matter regarding Investigation/anti-evasion proceedings so as to ensure that on the same issue, investigation in respect of taxpayers are not undertaken by multiple administration.

**f)** Conducting a coordinated verification drive for suspicious tax payers at local level.

**g)** Any other GST matter deemed fit for coordinated work between Central and State Tax Administrations.

**D. Periodicity of Meeting of the Committee-** The Committee shall meet once every quarter or as the Co-chairs may decide.

3. This issues with the approval of Competent authority.

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Saurav Suman Shardool  
DIRECTOR  
19-07-2023  
(Approved on e-office)

**To**

1. Pr. Chief Commissioner/ Chief Commissioner (All CBIC Zones) for information and further necessary action.
2. Chief Commissioner/Commissioner of State Tax (All States/UTs) for information and further necessary action.
3. DG, DGGI, CBIC for information and further necessary action.

**Copy to:**

- i. OSD to Hon'ble Union Finance Minister for information
- ii. OSD to Revenue Secretary for information
- iii. OSD to Chairman, CBIC for information
- iv. Member (GST), CBIC for information

Signed by Saurav Suman  
Shardool  
Date: 19-07-2023 11:31:48  
Reason: Approved