GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

Office of the
Chief Commissioner of State Tax,
Andhra Pradesh, Kunchanapalli,
Guntur District.

Minutes of the Andhra Pradesh State Coordination Committee Meeting

Comprising of Central and State GST Authorities

Date: August 7, 2024
Time: 3:00 PM
Mode: Online

The following Attended the meeting:

Member of State Co-ordination Committee Meeting, Andhra Pradesh (07-08-2024)			
SL. NO.	NAME OF THE OFFICER Sri/Mrs/Ms	DESIGNATION OF OFFICER	
1.	M. Girija Shankar, IAS	Chief Commissioner, State Tax, Andhra Pradesh	Co-Chair and Convener
1	Sanjay Rathi, IRS	Chief Commissioner, Central Tax, Visakhapatnam	Co-Chair
3	MRR Reddy, IRS	Pr. Additional Director General, DGGI Vizag	Member
4	N Sridhar, IRS	Principal Commissioner, Visakhapatnam	Member
5	S N Reddy, IRS	Commissioner, CGST, Guntur	Member

		Commissionerate	
6	S N Reddy, IRS	Commissioner, Tirupati	Member
7	Rishi Goel, IRS	Commissioner, Guntur Audit	Member
9	M. Sreekanth, IRS	Additional Commissioner, CCO Visakhapatnam	Nodal Officer
10	S Sekhar	Additional Commissioner, State Tax	Nodal Officer

Special Invitees:

1.	Dr. K.Ravi Sankar	Commissioner(ST), O/o CCST, Guntur
2.	D.Ramesh	Commissioner(Audit), O/o CCST, Guntur
3.	MS. Reshma	Under Secretary, GST Council Secretariat, New Delhi
4.	S.E. Krishna Mohan Reddy.	Additional Commissioner(ST)
5.	K.Nagendra	Additional Commissioner(ST)
6.	Sri. T.V Suresh	Assistant Director, DGGST SZU, Chennai
7.	Sri. R. Raja Sekharan	Assistant Director, DGGST SZU, Chennai
8.	K.Sandeep	DCM, Visakhapatnam, Indian Railways.
9.	K.Madhu Babu	Joint Commissioner(ST) , Guntur Division
10.	F A Cooper, IRS	Assistant Commissioner, CCO, Vijag Zone

Sri M. Girija Sankar, IAS, Chief Commissioner of State Taxes and Convenor for the year 2024-25, in his opening remarks welcomed all Members and Special invitees to the 3rd Meeting of the Committee.

Sri Sanjay Rathi, IRS, Chief Commissioner of Central Tax, Visakhapatnam Zone, also extended a welcome to all attendees.

As per the Agenda, the Committee took up the review of the minutes of the previous meeting of the Committee held on 26-03-2024 on virtual mode and also the agenda proposed for the Meeting.

Agenda 1: Review of minutes of Co-ordination Committee held on 21.03.2024

1.1 Data Sharing / Knowledge sharing on investigation and Audit matters

In the last meeting, the Progress on sharing Incident Reports by DGGI, Central and the State Tax Departments and the Modalities thereof were discussed.

The Pr. Additional Director General, DGGI, informed that they have already taken up the matter with the Director General of GST Intelligence who had accorded in-principle approval for sharing the DIGIT database.

The issue was discussed and its proposed to address the Board for taking up clarity and it would help in unearthing evasion to a large extent. The Chief Commissioner, Central Tax, Visakhapatnam accordingly agreed to follow up the matter.

Chief Commissioners (Central and State Tax) agreed to follow up with the Board for clarity on information sharing between the Centre and State Tax Departments.

The proposal of the Co- Conveners was adopted by the Committee

1.2 Taxpayer facilitation, grievances, and outreach programs

In the last meeting, it was discussed on Conducting of Regular Trade meetings and sharing of Data relating to SOPs, etc

The Committee discussed conducting trade facilitation meetings to create awareness amongst the Trade about recent notifications and circulars. It is proposed to organize sector-wise outreach meetings jointly. Committee decided to nominate officers from both Central and State departments to organize the outreach Programmes.

Agenda 2: Constitution of GST Appellate Tribunal:

Committee discussed DOR Notification (31.07.2024) regarding the establishment of Main Bench at Vijayawada and Sitting Bench at Visakhapatnam.

The Committee is informed that State issued Vacancy Circular for Technical Member (State).

Sri Sanjay Rathi, IRS, The Chief Commissioner, Central Tax, VSP Zone informed that tenders had been called for setting up Sitting Bench at Visakhapatnam with a space requirement of about 10,000 sq. ft. and for the main bench at Vijayawada with a space requirement of 10,050 sq. ft and 12,419 Sft for *AR Office (State Tax), Vijayawada (5,000 Sft) and AR Office (Central Tax), Vijayawada (7,419 Sft)* the completion of the tendering process is in progress.

Sri M. Girija Sankar, IAS, Chief Commissioner (ST), AP, requested the Committee to follow DOR norms and select a transparent, cost-effective, and convenient site for setting up the GSTAT bench and requested to nominate officers from both Central and State departments for smooth finalization of the tender process and to enable the Tribunal with proper Infrastructure to start its functioning as per the stipulated time lines and norms.

The proposal of the Co- Conveners was adopted by the Committee

Agenda 3: Implementation of Rule 138 F of SGST/CGST Rules:

In the last meeting, the issue of e-waybill generation for intra-State movement of gold and precious stones and fixing turn over for Intrastate movement of Gold and Precious Stones was discussed but deferred due to elections.

Sri. M. Girija Sankar IAS, Chief Commissioner (ST), Andhra Pradesh informed Committee that the issue is to be discussed with State Government and also with trade bodies regarding implementation.

Sri Sanjay Rathi, IRS, The Chief Commissioner, Central Tax, VSP Zone Committee requested to consider practices adopted by other states on this issue for better implementation.

In view of the above it is decided to defer the matter for discussion to next meetings.

Agenda 4: Freight Marketing Circular No.07/2024 by Ministry of Railways – Coordination between Railways and GST Authorities:

In the last meeting, it was decided to discuss on the methodology, time to study the modalities and as per the instructions of the GST Council, proposed to co-opt a member from Indian Railways.

Sri K. Sandeep, DCM, Visakhapatnam, Indian Railways was invited and he attended the meeting.

The Committee discussed difficulties in inspecting goods at railway platforms. Chief Commissioner Sri Sanjay Rathi, IRS desired the Committee to specifically take note of the clauses in the cited Ministry of Railways Circular which is against the Statutory provisions of the GST law and the practice in law enforcement. He urged that the matter regarding execution of Indemnity Bond by GST officers; charging of license fee for space; calling for restrictions on the frequency of examination of goods, etc., should be withdrawn as these are contrary to law and practice.

Sri K. Sandeep, DCM, Visakhapatnam, Indian Railways informed that they issued instructions to Tax authorities to give prior information to DCM for inspection in case of suspected tax evasion, with approval from an officer not below the rank of Joint Commissioner (ST) and said that they will be ready for any further cooperation.

Sri S.E. Krishna Mohan Reddy, Additional Commissioner (ST) and Nodal Officer requested DCM, Indian Railways to issue instructions to Station Managers and concerned officials of Railways to extend cooperation in specific cases.

It was decided that a refence be made to the Board / GST Council in the matter.

Agenda 5: Review of Biometric Authentication centers

GST Seva Kendra's (GSKs) have been established at 12 locations across the state. In the last meeting, the parameters and revalidation of KYC and functioning of Aadhar Kendra's was discussed.

It is observed that there is decrease in registrations after implementation of Biometric-based Aadhar authentication.

Both the Chief Commissioners have expressed satisfaction with the functioning of the existing set-up of the GSKs and the manner of staffing from both Central and State sides. It was decided to continue the existing GSKs and staffing mechanism until further review.

Sri S N Reddy, IRS, Commissioner, CGST, Guntur Commissionerate raised concerns on monthly rotation due to staff constraints. He informed the committee that, it is not feasible to assign any other function when staff assigned with GSK function. It is proposed to minimize the manpower at 1:1 instead of 1:2 due to less workload and also decided to address GSTN to allow for assigning functions other than GSK for optimal utilization of staff resources.

Both the Co-Conveners agreed to address the issue to GSTN.

Agenda 6: Knowledge sharing and common training sessions

The Committee was informed about the development of KNOWLEDGE HUB platform by AP CTD for peer learning and 55 sector profiles have been developed with relevant information. The initiative was appreciated by the Chairman, CBIC during the NCC meeting held in February, 2024.

Chief Commissioner State Tax informed that the same will be shared to

CGST Authorities as a part of Knowledge Sharing. CCST requested to share the journals and information booklets publishing by CGST and DGGI for use of State Officers.

Agenda 7: Observations on Taxpayers dealing with Iron Scrap (HSN 7204)

Committee appraised by Special drive conducted by Additional Commissioner (ST), RO, Tirupati which revealed a huge turnover of 500 Cr identified in the last 3 months. It is noticed that 34 cases allotted to State and 66 cases to Centre.

Requested to share details of 66 central cases with Pr. ADG and for initiating follow up on action taken.

Agenda 8: Progress on M/s Sai Manish Cotton Traders case

The Committee noted that both State and Central authorities had initiated action, leading to potential legal complications.Committee informed J.C (ST) Guntur to coordinate with Central authorities and take necessary steps to avoid legal complications.

Agenda 9: Other items

a. Committee discussed on advisory about coordination between State and Central Tax Authorities for GST evasion on Tobacco products. It is decided to share advisory with State Tax Officers with instruction to abide by it in cases of evasion by tobacco traders.
b. Committee discussed on a fake notice with digital signature of Central Tax Officer. Committee agreed to obtain written complaint from the advocate who reported the fake notice and Committee recommended filing a criminal case against the bogus notice and creating awareness among the trade about such malpractices.

The meeting concluded with the Convener and co-chair thanking all Members and Special invitees for their attendance and valuable contributions.

Nodal Officer,

M Girija Shankar I A S

Chief Commissioner

Digitally Signed by M
GIRIJA SHANKAR I A S
Date: 30-08-2024 05:20:07
Reason: Approved