मुख्य आयुक्त का कार्यालय
Office of the Chief Commissioner
सीमा शुल्क एवं केन्द्रीय कर, विशाखापट्टणम क्षेत्र
Customs & Central Tax, Visakhapatnam Zone
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**Minutes of the Andhra Pradesh State Co-ordination Committee meeting comprising of GST Authorities from State and Central Tax Administrations held on 23.12.2025 in online mode**

**Attendance:**

1. Shri. Sanjay Rathi, IRS, Chief Commissioner of Central Tax, Co-Chairperson.

2. Shri. Babu A, IAS, Chief Commissioner of State Tax, Co-Chairperson.

3.Shri. N.Sridhar, IRS, Principal Commissioner of Central Tax, Visakhapatnam Commissionerate.

4. Shri. K.Ravi Sankar, Commissioner of State Tax.

5. Shri. Sujit Mallick, Commissioner of Central Tax, Guntur.

6. Shri.Satish Dhavale, Commissioner of Central Tax, Tirupati.

7. Shri. P.Anand Kumar, Commissioner of Guntur Audit.

8. Smt. Sowmya Nuthalapati, Special Commissioner of State Tax.

9. Shri. Kakarala Prasanth Kumar, IRS, Additional Commissioner, CCO, Visakhapatnam, Co-Secretary, CGST.

10. Shri. S Sekhar, Additional Commissioner, State Tax, Co-Secretary, SGST.

11.Shri. Nagendra K, Additional Commissioner of State Tax.

12. Shri. Balaji Rayala, Additional Commissioner of State Tax.

13.Shri. K. Siva Krishna, Joint Director, DGGI, Visakhapatnam.

14. Shri. G Ramesh, IRS, Deputy Commissioner of Central Tax, CCO, Visakhapatnam

15. Shri. Ashok Kumar Krishnan, Assistant Director, DGGST, SZU Chennai.

1. **Welcome address**

Shri. Kakarala Prasanth Kumar, IRS, Additional Commissioner, Central Taxes and Co-Secretary for the Andhra Pradesh State Coordination Committee has welcomed Co-chairs, all the Members and special invitees to the Meeting.

2. As per the agenda, the Committee undertook a review of the minutes of the previous meeting held on 24.06.2025. Each of the functional areas discussed during that meeting was revisited to assess the progress made since then, as detailed below:

**i. Technical Integration and Data Sharing:**

- **Digit Access & SSOID:** It was noted that giving State officers access to the 'Digit' system is currently unfeasible due to the system being based on Central Single Sign-On IDs (SSOID).
- The Chief Commissioner of Central Tax directed that, as a temporary measure, a copy of all incident reports issued by any Commissioner in the zone must be marked to the Office of the Chief Commissioner, State GST and a formal reference will be made to the Principal Director General, DGGI to seek permission for sharing their reports with the State authorities.

***Action: Central GST***

**ii. First Hour Reports (FHR) and Access to APTIS System:**

- **APTIS System Access:** The Chief Commissioner of State Tax has stated that the State GST has provided credentials to Central officers to access the State's RPT system for real-time reports. G. Ramesh, Deputy Commissioner, CCO has said that the Central Tax officers are still not able to access APTIS system. The Chief Commissioner of Central Tax requested that, in addition to online access, physical copies of "First Hour Reports" be sent to the Office of the Chief Commissioner, CGST, to maintain a tangible record and the Chief Commissioner of State Tax agreed.

***Action: State GST***

**iii. Local Coordination and Outreach:**

- The Chief Commissioner of Central Tax has stated that 11 coordination meetings have been conducted at the Commissionerate and Divisional levels.
- The Chief Commissioner of State Tax noted that seamless information sharing between Superintendents, Assistant Commissioners, and state authorities has already proven successful in the rapid cancellation and suspension of fraudulent GST registrations and suggested meetings at the Superintendent level. It was decided to focus coordination at the Assistant Commissioner (AC) level to ensure productivity while maintaining superintendent involvement in the field.

**iv. Enforcement and Sector-Specific Strategies**

- **Railway E-Way Bill Issues:** The Chief Commissioner of State Tax has stated that significant non-cooperation from Railway authorities was noted regarding enforcement checks. The Chief Commissioner of Central Tax has stated that a working group is finalizing recommendations to make e-way bills mandatory for Railways.
- **Working Groups:** The Chief Commissioner of State Tax has proposed for the formation of sector-wise working groups (comprised of 2-3 experts from both teams) to target evasion-prone sectors such as mining, restaurants, and scrap. The Chief Commissioner of Central Tax as said that the issue will be taken up in due course.

***Action: Both State and Central GST***

- **Intelligence-Based Operations:** The State GST shared details of recent restaurant raids that uncovered significant turnover variations based on data intelligence.
- **Intra-state E-Way Bills for Gold and Precious Stones:** The Chief Commissioner of State Taxhas acknowledged the reply given by the CGST department on the matter and assured that they shall accommodate the suggestions of the CGST Department and agreed to move forward with state-level processing, adopting the frameworks used by Kerala and Karnataka.

***Action: State GST***

**v. Administrative and Legal Frameworks**

- **Review of AAR Orders:** Co-secretary has informed that as a standard procedure all the orders under GST law are reviewed by the respective CGST Commissionerates. CGST Commissionerates have a practice of reviewing the AAR Orders and requested for regular forwarding of AAR orders to the respective Jurisdictional CGST Commissionerates and Chief Commissioner's Office. The Chief Commissioner of State Tax has informed that SGST authorities will conduct review for those under State jurisdiction.

  ***Action: Both State and Central GST***
- **GST Appellate Tribunal Infrastructure:**
  - **Visakhapatnam Bench:** The Central AR and GSTAT offices are nearly complete.
  - **Vijayawada Bench:** The landlord has been given time until January 31st,2026 for finalization.
  - In respect of State office, the Chief Commissioner of State Tax has stated that the office layout is finalised and the same shall be communicated to the landlord.

vi. **Biometric Authentication:** The Chief Commissioner Central Tax enquired about the functioning of Aadhar Biometric Centres and regular presence of central officers. He directed Commissionerates to ensure their manpower availability in the Biometric Centres for smooth functioning.

***Action: Central GST***

**3) GST 2.0 Rate Rationalization and Public Grievances**

- The committee discussed the monitoring of 54 commodity categories—specifically including pharmaceuticals and diagnostic kits—to ensure tax benefits are passed to consumers, with initial findings showing successful pass-through. The State authorities has stated that a grievance mechanism has been established through the Chief Minister's Office (RTGS level), which has already processed approximately 15 to 16 complaints by connecting them to local jurisdictional officers. In the pharmaceutical sector, it was noted that some stores were absorbing tax benefits into existing discount structures rather than passing them on, leading to advisory meetings with trade associations in Vijayawada, Tirupati, and Kurnool. The State authorities clarified that they are currently employing a reconciliation and advisory approach through interaction with trade bodies rather than initiating formal anti-profiteering enforcement actions.

**4) Closing Remarks**

- The Chief Commissioner of Central Tax thanked the State GST authorities and Central Officers for their active participation. The Chairperson noted that the level of coordination in this zone is significantly higher than in neighbouring states and emphasized the need to maintain this synergy to serve the trade effectively.
- The Chief Commissioner State Tax expressed satisfaction for the regular interaction and said that we should increase the interaction which would improve trade facilitation.

Digitally signed by
PRASANTH KUMAR K
Date: 30-01-2026
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KAKARLA PRASANTH KUMAR
ADDITIONAL COMMISSIONER, CCO
CO-SECRETARY, GRIEVANCE REDRESSAL COMMITTEE

To,
All Members,
A.P. State Grievance Redressal Committee,