Minutes of the State Co-ordination Committee Meeting

Meeting Date :	11/12/2023
Meeting Time:	11.30 AM

Participants

State Authorities	Central Authorities
Co-chair/Convenor Dr.D. Jagannathan, I.A.S. Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai-05	**Co-chair** Dr.Ram Nivas, I.R.S. Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry
Members Thiru J. Mohammed Navfal, I.R.S. Additional Commissioner (Intelligence) , O/o CCT, Chepauk, Chennai Thiru S. Gnanakumar. Additional Commissioner (Policy and Public Relations) O/o CCT Chepauk, Chennai	**Members** Ms. Rashmi Gautam, I.R.S. Directorate General of Goods and Service Tax Intelligence, Chennai. Smt. Ruchi Bisht, I.R.S. Additional Commissioner Office of the Pr.CC of GST & C.Ex., Chennai
Co-opted Members Thiru T.Selvam, Deputy Commissioner (Intelligence) O/o CCT, Chepauk, Chennai Tmt. A.Valli, Deputy Commissioner (Legal), O/o CCT, Chepauk, Chennai	**Co-opted Members** Ms. M. Santha Meena, I.R.S. Assistant Commissioner, Office of the Pr.CC of GST & C.Ex., Chennai Shri K.P. Balaji, Superintendent, Office of the Pr.CC of GST & C.Ex., Chennai

Discussed Points :

1. The Co- chairs, Commissioner of Commercial Taxes, Tamil Nadu and the Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry, welcomed the members and co-opted members of the State Co-ordination Committee (SCC)of Tamil Nadu in the Virtual Meeting.

2. The Co-chairs, discussed the functions of the State Co-ordination Committee as decided in the 50th GST Council Meeting.

3. The following agenda items have been put forth by the Commissioner of Commercial Taxes, Tamil Nadu.

   - 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 of important audit paras & modus operandi detected in Audit/Investigation
   - Maintaining and updating contact details of field level officers and other GST related matters.
   - The Committee shall refer 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.
   - Make collaborative efforts on the issues pertaining to taxpayer facilitation as well as taxpayer grievances and conducting outreach programme.

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

- 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

- Conducting a coordinated verification drive for suspicious taxpayers at local level.

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

4. In respect of functions of State Co-ordination Committee, the Commissioner of Commercial Taxes highlighted that a number of petitions in respect of tax matters have been filed before the Hon'ble High Court of Madras challenging the legality. Hence, he emphasized the necessity of arriving uniform stand between the Central and State authorities in those court cases and other legal forums.

   - In this regard, the Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry, suggested to nominate nodal officers for legal issues from both Central and State authorities.

   - The Commissioner of Commercial Taxes pointed out that the Deputy Commissioner (Legal) and Deputy Commissioner (Intelligence) have already been nominated and co-opted for legal issues and Inspection/Audit respectively. The Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry has mentioned that the same kind of nomination will be made by the Central Authority.

5. a) The Deputy Commissioner (Legal), O/o CCT, will be the nodal officer for taking common stand on issues of important in nature.

b) The Deputy Commissioner (Intelligence) shall be the nodal officer for State for sharing of data on:

(i) Cases of Inspection for the previous month on the 10th day of every month.

(ii) Fake ITC cases detected

(iii) Important audit paras and modus-operandi detected in Audit / Investigation.

(iv) Spectacular cases of evasion/audit not exceeding 5 in a month

(v) List of cases selected for Audit by Commissioner of State Tax.

c) Sharing of data regarding the offences booked by the Roving Squad involving major penalties for centrally administered taxpayers by Joint Commissioners of Intelligence at Intelligence Division level with CBIC counterparts.

d) Similar meeting may be held at Division / Commissionerate level Participation of the Territorial Deputy Commissioner /Assistant Commissioner in Outreach programme arranged at field level.

e) Contact list of State Officers will be uploaded in the website- link details to be provided by Joint Commissioner (IT)

6. Issues proposed to be discussed in the next meeting

a) Invoice wise details to be captured in respect of supply of exempt goods, as being done for taxable supplies captured in Table-4 of Form GSTR-1 to ensure tax compliance in Sectors where input supplies are mostly exempted and output supplies are taxable.

Eg: Food industry.

b) The Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry has requested to share the best practices followed by the State, if any, with regard to following,

i) 1-2% increase in revenue growth by the State Administered Taxpayers than the Centre Administered Taxpayers for the financial year 2022-23. Revenue Growth in the financial year 2022-23 is 21% by Centre Administered taxpayers and 23% by State Administered taxpayers

ii) 1-2% increase in return filing percentage by the State Administered taxpayers than the Centre Administered taxpayers from April to September 2023. Return filing percentage of FORM GSTR-1(Monthly), FORM GSTR-1 (Quarterly) and GSTR-3B(Monthly) GSTR-3B(Quarterly) from April to September 2023 is 92%, 80%, 86%, 64% by Centre Administered taxpayers and 94%, 81%, 88%, 65% by State Administered taxpayers respectively

c) The Commissioner of Commercial Taxes, Tamil Nadu has highlighted that a separate outbound call centre has been established by State to nudge the return non filers and payment defaulters that resulted in increase of return filing percentage.

7. In respect of frequency of conducting State Co-ordination Committee meeting, the Commissioner of Commercial Taxes suggested that the committee can meet once every quarter, preferably on the 3rd Wednesday of the 3rd Month of the Quarter or as the Co-chairs may decide and proposed the tentative date to conduct the next State Co-ordination Committee (SCC) Meeting on March, 2024. The Principal Chief Commissioner of GST and Central Excise, Tamil Nadu & Puducherry agreed to the same.

The meeting came to an end at about 12.00 Noon.

Sd/- D.Jagannathan CCT Co- chair (State)	Sd/- Ram Nivas Pr.CC Co- chair (Centre)

Copy to:

1. All the members and the Co-opted members of the State Co-ordination Committee, Tamil Nadu.
2. PA to CCT, TN

//True Copy//

12/12/23

Additional Commissioner (P&PR)
(State Member of SCC)

12/12/23