भारतसरकार / Govt. of India

मुख्यआयुक्तकार्यालय / Office of the Chief Commissioner

सीमाशुल्कएवंकेंद्रीयजीएसटीपरिक्षेत्र /Customs & Central GST Zone

मेरठपरिक्षेत्र, मेरठ/ Meerut Zone, Meerut

चौधरी चरण सिंह विश्विद्यालय के सामने,मंगल पाण्डेय नगर, मेरठ-२५०००४)उ0प्र(0

Opp. CCS University, Mangal Pandey Nagar, Meerut-250004(UP)

दूरभाष/Tel: 0121-2769785(O), 2762527(F), **ईमेल**/E-mail: ccu-cexmeerut@nic.in

C. No. GCCO/Tech/Meet/17/2023-Tech O/o CC-CGST-Zone/Meerut/ 627 (S/L) Dated: 04-10-2024

A meeting of State Coordination Committee (SCC) of State of Uttarakhand was held on 04/09/2024 at 1500 Hrs.through Video Conference (VC) mode with the Members of State Coordination Committee of Uttarakhand State, constituted vide this Office Order dated 11/09/2023.The meeting was chaired by Shri Rajeev Jain, Chief Commissioner, CGST Zone, Meerut and Co-chaired by Shri Ahmed Iqbal, Commissioner, State GST, Uttarakhand.

The following Members of the State Coordination Committee, Uttarakhand were present in the meeting: -

- Shri Neelesh Kumar Gupta, Commissioner, CGST Dehradun;
- Shri Shubh Chintan, Commissioner, CGST Audit, Dehradun;
- Representative, DGGST, New Delhi;
- Shri Nitin Wapa, Additional Commissioner, CGST (Audit), Dehradun;
- Shri I.S. Brijwal, Additional Commissioner, State GST, Uttarakhand
- Shri Anil Singh, Additional Commissioner, State GST, Uttarakhand
- Shri B.S. Naganiyal, Additional Commissioner, State GST, Uttarakhand
- Shri Abhishek Kumar, Joint Commissioner (CCO), CGST Zone, Meerut & Nodal Officer, State Coordination Committee, Uttarakhand
- Shri Saurabh Dabas, Joint Director, Directorate of GST Intelligence, Meerut Zonal Unit;
- Shri Anurag Mishra, Joint Commissioner, State GST, Uttarakhand;
- Official of State Tax Hqrs. State of Uttarakhand

2. At the outset, Shri Rajeev Jain, Chief Commissioner welcomed all the participating members and once again informed the members about the functions and mandate of the State Coordination Committee as stated in the Office Memorandum dated 19/07/2023issued by the Office of the GST Council, New Delhi, which are as under:

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.

3. Shri Rajeev Jain elaborated that SCC is a forum for coordination between the Centre / State Tax authorities and the Intelligence agencies. He emphasized that in GST regime the motto is one nation one tax. To achieve this aim, it is equally important that the actions of authorities must not be repetitive. The taxpayers should have a peaceful, supportive & judicious environment so that the ease of doing business can evolve in true sense. A better Coordination between different agencies is in the heart of this Coordination Committee. He emphasized upon the regular / periodic information / data sharing between the Centre and State Tax authorities to avoid duplicity /multiplicity.

4. The Chairmanthen asked Shri Neelesh Kumar Gupta, Commissioner, CGST, Dehradunto commence the meeting and put the point-wise agenda before the forum.Shri Neelesh Kumar Gupta then started putting the agenda points before the committee one by one. The agenda point wise discussion is as under:

A. **<u>Data Sharing on Important Issues</u>**: It has come to the notice of the Committee that Centre as well as State Tax Authorities are issuing various show cause notices, passing various Adjudication Ordersand Order-In-Appealsbut information in this regard are not getting sharedproperly to each other with resultant duplication of adjudication proceedings which caused an extra burden or misuse of Government machinery.

The Commissioner, CGST, Dehradun stated that in some cases Centre as well as State Tax authorities both start adjudication proceedings against the taxpayer as per the data shared by the higher authority. It comes to the notice of the tax authorities, when the taxpayer represented such case before the tax authorities.The adjudication orders issued can be shared by Central administration & State administration with each other so as to bring the uniformity before legal forums. In this regard, the State Tax Official also stated that the data shared by the Centre to State are very highly appreciable and noteworthy. Because of their shared data, they have identified the fake taxpayers and cancelled them and protected the leakage of Government revenue. Further, they have also stated that the data regarding fake registrations which was shared by the UK State Tax Authority to Centre, they got good settlement share because of timely action taken by the Centre Authority.

B. "Governmental Authority" vs. "Government Entity": Attention was invited to the judgment dated 13.10.2023 of the Hon'ble Supreme Court in the case of Commissioner, Customs, Central Excise & Service Tax, Patna Vs. Shapoorji Pallonji and Company Pvt. Ltd. &Ors., in Civil Appeal No. 3991/2023 & 3992/2023, interpreting the term "Governmental Authority" as defined in clause 2(s) of Notification No. 25/2012-ST dated 20.06.2012 under Service Tax. It was opined that principle laid down by the Apex Court may apply to GST as well to interpret the "Governmental Authority" and "Government Entity".

It was discussed in the meeting that the definition of both "Governmental Authority" and "Government Entity" is well defined in the act and required no further clarification from the Board. Since, this matter has already got the finality by the Hon'ble Supreme Court of India, hence there is no scope of any further clarification.

C. Make collaborative efforts on the issues pertaining to taxpayer as well as *taxpayer grievances and conducting outreach programmes:*

Shri Neelesh Kumar Gupta, Commissioner, CGST, Dehradun stated that Regular Grievance Redressal Committee Meetings in respect of State of Uttarakhand are being organized by the Chief Commissioner Office, CGST Meerut Zone, Meerut in coordination with State GST Authorities. The Chairman appreciated the initiative taken by the Commissioner, SGST& CGST Dehradun Commissionerates for making collaborative efforts for conducting outreach programmes for resolving the taxpayer's grievance and enhancing the good sprit of ease of doing business.

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

It was discussed in the meeting and emphasized by the Chief Commissioner / Chairman that the adjudication orders passed by the various adjudicating authorities maybe shared by Central administration & State administration with each other so as to bring the uniformity.

E. Co-ordination in the matter regardingInvestigation/anti-evasion proceedings so as to ensure that on the same issue, investigation in respect of taxpayers are not undertaken by multiple administration:

Commissioner, CGST, Dehradun submitted that if any such instance comes into notice, the same will be reported to the State GST Authorities.Further, the Chief Commissioner /Chairman enquired from the Joint Director, DGGI Zonal Unit, Meerut about information sharing. In this regard, the Joint Director, DGGI Zonal Unit, Meerut submitted that they are regularly sharing Incident Report / Modus Operandiwith SGST Authorities.

F.Conducting a coordinated verification drive for suspicious tax payers at local level:

It was discussed in the meeting thatthe Commissioner, CGST Dehradun will carry out a local level drive with the Commissioner, SGST for verification of suspicious taxpayers, if required.

Finally, all the members of the State Coordination Committee appreciated the initiative taken by the Department to hold a meeting of SCC on regular basis. Shri Rajeev Jain, Chief Commissioner &Chairmanand Shri Ahmed Iqbal, Commissioner, SGST & Co-Chair thanked all the members for participating in the meeting and requested them to attend the meetings in future also.

अभिषेक 4/10/2024

(Abhishek Kumar)
Joint Commissioner &
Central Tax Secretary, CGST Zone, Meerut.

C. No. GCCO/Tech/Meet/17/2023-Tech O/o CC-CGST-Zone/Meerut/ Dated:

Copy to: -

1. The Office of the GST Council, 5th Floor, Tower-II, Jeevan Bharti Building, Connaught Place, New Delhi in respect of OM dated 19/07/2023 issued vide F.NO.820/GRC/GSTC/2019/9417.
2. The Principal Director General, Directorate General of Goods & Services Tax, Indirect Tax and Customs, 5th Floor, MTNL Building, Bhikaji Cama Place, New Delhi (email: dggst-cbic@gov.in) in respect of letter C. NO. DGGST/Tech/ANLS/9/2023-DD/AD-II/616 dated 18/08/2023
3. Commissioner, CGST Commissionerate – Dehradun
4. Commissioner, CGST Audit Commissionerate – Dehradun
5. Additional Director General, DGGSTI, Meerut Zonal Unit
6. Commissioner, SGST, Uttarakhand;
7. SGST Headquarter, Uttarakhand
8. PA to the Chief Commissioner, Customs, CGST Zone, Meerut.

4/10/24

Joint Commissioner &
Central Tax Secretary, CGST Zone, Meerut.