भारत सरकार / Govt. of India
मुख्य आयुक्त कार्यालय / Office of the Chief Commissioner
सीमा शुल्क एवं केंद्रीय जीएसटी परिक्षेत्र / Customs & Central GST Zone
मेरठ परिक्षेत्र, मेरठ/ Meerut Zone, Meerut
चौधरी चरण सिंह विश्विद्यालय के सामने, मंगल पाण्डेय नगर, मेरठ - 250004 (उ0 प्र0)
Opp. CCS University, Mangal Pandey Nagar, Meerut-250004 (UP)
दूरभाष /Tel: 0121-2769785(O), 2762527(F), ई-मेल /E-mail: ccu-cexmeerut@nic.in

C. No. GCCO/Tech/Meet/17/2023-Tech O/o CC-CGST-Zone/Meerut/ 285 (SW) Dated: 7.5.2025

A meeting of State Coordination Committee (SCC) of State of Uttarakhand was held on 21.03.2025 at 11:30 Hrs. in hybrid 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 Sanjay Mangal, Chief Commissioner, Customs & CGST Zone, Meerut and Co-chaired by Shri Ahmed Iqbal, Commissioner, State GST, Uttarakhand.

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

- Shri Shubh Chintan, Principal Commissioner, CGST Audit, Dehradun;
- Shri Neelesh Kumar Gupta, Commissioner, CGST Dehradun;
- Shri D.P. Mishra, Joint Secretary, Goods & Services Tax Council Secretariat, New Delhi;
- Shri Arun Kumar Gupta, Additional Commissioner, CGST Dehradun;
- Shri Nitin Wapa, Additional Commissioner, CGST (Audit), Dehradun;
- Shri Harshwardhan Rai, Additional Commissioner, CGST (Audit), Dehradun;
- Shri Rakesh Verma, Additional Commissioner, State GST, Uttarakhand;
- 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 Anurag Mishra, Additional Commissioner, State GST, Uttarakhand;
- Shri Abhishek Kumar, Joint Commissioner (CCO), CGST Zone, Meerut & Central Tax Secretary, State Coordination Committee, Uttarakhand;
- Shri Praveen Gupta, Joint Commissioner, State GST, Uttarakhand;
- Shri Vivekanand Maurya, Joint Commissioner, CGST Dehradun;
- Ms. Shriya Gupta, Deputy Director, Directorate of GST Intelligence, Regional Unit, Dehradun;

2. At the outset, Shri Sanjay Mangal, Chief Commissioner welcomed all the participating members and informed the members about the functions and mandate of the State Coordination Committee as stated in the Office Memorandum dated 19.07.2023 issued 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 Sanjay Mangal, Chief Commissioner 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 important that the actions of authorities must not be overlapping and duplicate. 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 Chairman then commenced the meeting with the introduction of the officials of Central and State GST, who were present in the meeting and took up point-wise agenda before the forum. The discussions, started with a powerpoint presentation by officers of State GST highlighting their working, strategies being followed, modus-operandi in major cases and various data, as follows:

A. **Major Functions of the Department:** State GST officers described the functioning and working of the State GST, Uttarakhand.

B. **Assessment Structure:** State GST officers elaborated about the structure of assessment of records of the taxpayers falling under their jurisdiction. The Chairman also acquainted the forum about the parallel structure of assessment in Central GST. Further, he emphasized on the data sharing with each other in this regard for better monitoring of the taxpayers.

C. **Audit Structure:** State GST Officers described the Audit Structure in their department. The Chairman appreciated that State GST is also following similar mechanism for audit as is being followed by Central GST. Further, the Chairman stressed upon sharing of the information /audit reports in respect of the audit conducted by both the tax administrations and also emphasized that the officers of State and Central should attend the MCM meetings regularly conducted by the Audit

Commissionerate on monthly basis. This exercise will enable the officers to go through the various issues identified in audit, which will help to boost government revenue.

D. Enforcement Structure: State GST officers informed about the enforcement structure in State GST. The Chairman also acquainted the forum about the parallel structure of Anti-evasion /Preventive in Central GST. Further, he emphasized on sharing various incident reports with each other in this regard for better enforcement.

E. Details of Registrations: State GST officers gave the details of active taxpayers falling under the jurisdiction of Central GST and State GST till February-2025 in the state of Uttarakhand, as under:

Total Active Taxpayers: 2,06,817
Pertaining to CGST – 89,173
Pertaining to SGST – 1,17,644

F. Revenue Collection: State GST officers gave the details of collection of GST by the jurisdiction of Central GST and State GST till February-2025 (for F.Y. 2024-25) in the state of Uttarakhand, as under:

Total Collection (Till Feb-2025): 18,927 Cr.
Pertaining to CGST – 8,531 Cr.
Pertaining to SGST – 10,396 Cr.

G. Registration and Cancellation Details: State GST officers explained the details of registration granted to the taxpayer and registration cancelled by the State GST department.

H. Focus Areas –

1. **New Registration:** State GST officers further elaborated about the efforts made by them to curb fake registrations. Some parameters used by them to check sensitivity of new registrations, are as mentioned below-
   - Sensitive place of business
   - Whether residential address is from outside state
   - Trading or manufacturing firm, trading firm to be checked compulsorily
   - Registration in sensitive commodities or multiple commodities or services not related to each other.
   - Check other registration on PAN, Mobile No, Email id
   - Linked registrations in any State cancelled/ suspended
   - Photographs of persons of no means, mismatch in photographs
   - Unusual registration for goods in remote area, for example, registration for automobile parts in hilly regions
   - Proper scrutiny and validity of the documents given with registration, for example, rent deed, electricity bill, sale deed etc.
   - Trading firm involved in inter-state sale/ purchase
   - High turnover, EWB generation in a short period of time
   - High value transactions between newly registered taxpayers

2. **Guidelines for Registration:** State GST officers elaborated about the guidelines followed by the SGST Officers for registration, as below:

- ❖ Identify dealers liable to registration especially in service sectors.
- ❖ Bring on record the unregistered persons and take action against persons who remain unregistered even though liable to be registered.
- ❖ Verify genuineness of the documents such as rent agreement, electricity bill etc. submitted along with the registration application
- ❖ 100% physical verification of business places, post registration.
- ❖ Physically verify sensitive business places at regular intervals.

3. **Guidelines for Cancellation of Registration:** State GST officers shared the guidelines for cancellation of registrations, followed by their Officers, as below:

- ❖ Instructions have been issued to undertake cancellation proceedings after due care of revenue.
- ❖ Firms found non-existent are cancelled ab-initio i.e., cancellation from the date of registration so that benefit of fraudulent ITC cannot be passed on.
- ❖ Spot verification and follow up of cancelled entities to ensure that business is not continued after cancellation of registration and initiation of proceedings accordingly.
- ❖ During the analysis of invoices submitted under *Bill Lao Inam Pao Yojana* (BLIP), many such invoices were found to have been issued by entities whose GST registration has been cancelled.

4. **Biometric-based Aadhaar Authentication:** State GST officers elaborated that Biometric-based Aadhaar authentication of registration applicants have been started to strengthen the registration process in GST and combat fraudulent input tax credit (ITC) claims made through fake invoices.

5. **Major Cases – Electrical & Work Contractors:** State GST officers highlighted some major cases made by them. During analysis of some firms involved in manufacturing and trading of electrical equipment, it is found that majority of the supplier firms did not have any purchase backup. HSN-based analysis showed that the supplier firms were showing sale of those commodities to these firms which they have not purchased.

Further, 5 major government work contractors and their supplier firms were analyzed and it was found that majority of the supplier firms did not have any purchase backup. HSN-based analysis showed that the supplier firms were showing sale of those commodities which they have not purchased. Uttarakhand registered 4 supplier firms were found non-existent. EWB analysis showed use of State Permit vehicles for transporting goods from Punjab to Uttarakhand. Further, vehicles mentioned in the EWBs were shown to have travelled a distance of 1000 km in 15-17 hours as per RFID toll data. Prima-facie, these firms availed fraudulent ITC.

6. **Suggestions by the Chairman / Co-chair:**

6.1 The Chairman emphasized that prescribed procedure should be strictly followed by the jurisdictional CGST and State GST offices for cancellation of registration, both i.e. suo-moto cancellations as well as cancellations on applications. Besides, applications for revocation of cancellation also need to be processed in timely manner, as per the

provisions of law. Further, he mentioned that regular interaction of CPC officers of Central GST with the officers of State GST involved in registration will enable the Officers of both administrations to understand the methodology /procedure to be followed by them for granting the registration and new modus operandi followed by unscrupulous elements to take fake registrations. This exercise will help in curbing fake registrations.

6.2 He also mentioned that while Centre as well as State Tax Authorities are issuing various show cause notices, passing adjudication orders and Order-In-Appeals, but information in this regard is not getting shared properly with each other, which, sometimes, results in duplication of adjudication proceedings. This causes an extra burden or misuse of Government machinery and also causes undue harassment of taxpayers. It is, therefore, desirable that the adjudication orders passed by the various adjudicating authorities are shared by Central administration & State administration with each other so as to bring the uniformity.

6.3 The Chief Commissioner /Chairman enquired from the Deputy Director, DGGI, Regional Unit, Dehradun about information sharing in respect of their cases. In this regard, the Deputy Director, DGGI, Regional Unit, Dehradun informed that they are regularly sharing Incident Report / Modus Operandi with SGST Authorities.

7. 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 Sanjay Mangal, Chief Commissioner & Chairman and Shri Ahmed Iqbal, Commissioner, SGST & Co-Chair thanked all the members for participating in the meeting and requested them to regularly attend the meetings in future also.

5/5/25

(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. Principal Commissioner, CGST Audit Commissionerate – Dehradun
4. The Commissioner, CGST Commissionerate – Dehradun
5. Additional Director General, DGGSTI, Meerut Zonal Unit
6. The Commissioner, SGST, Uttarakhand;
7. SGST Headquarters, Uttarakhand
8. PA to the Chief Commissioner, Customs, CGST Zone, Meerut.
9. The Joint Commissioner (CCO), Central Tax Secretary, CGST Zone, Meerut.

5/5/25

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