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 (उ 0 प्र 0)

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

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

A meeting of State Coordination Committee (SCC) of State of Uttarakhand was held on 23.06.2025 at 04:30 P.M. through 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 Ms. Sonika, 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, Dehradun;
- Ms. Shefali G. Singh, Director, Goods & Services Tax Council Secretariat, New Delhi;
- Shri Arun Kumar Gupta, Additional Commissioner, CGST 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 Paras Mani Tripathi, Joint Commissioner (CCO), CGST Zone, Meerut & Central Tax Secretary, State Coordination Committee, Uttarakhand;
- Shri Kapil Joshi, Joint Commissioner, CGST (Audit), Dehradun;
- 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. 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 of actions by the tax administrations.

4. The Chairman then commenced the meeting with the introduction of the Officials of Central and State GST, who were present in the meeting.

5. The proceedings began with a power point presentation by CGST, Dehradun highlighting the identification procedure of modus-operandi of tax evasion.

5.1 First, various DGARM series reports were highlighted. It was mentioned that ANVESHAN series reports are being made available by DGARM based on data analytics to identify Proprietary and Partnership firms that have freshly got registered and have issued a significantly high number of e-way bills within a short span of time. The Chairman emphasized that ANVESHAN series has helped in identifying the suspected taxpayers, quite before they are able to pass on inadmissible ITC which becomes crucial for preventing tax frauds. It is important that in such cases investigation and preventive action are done in timely manner, to ensure that these fraudsters are not able to pass on fake credit.

5.2 The Chairman also emphasized that ANVESHAN series contains both Central and State registrants and so, the details of taxpayers falling under state jurisdiction must be shared with state officials. He also impressed that a nodal officer, of the rank of Additional or Joint Commissioner in State GST, may be designated by state tax for such sharing. On the basis of feedback on such follow ups, DGARM will be refining their criteria leading to more

specific inputs and, therefore, concerned tax administration need to furnish feedback in respect of outcome of investigation in such cases.

5.3 It was further informed that PEHCHAAN series of DGARM pertains to identifying cases of multiple registration on single identity using different photographs or Multiple PAN registration on same photograph. These are the cases of fake registrations and therefore, undoubtedly necessitate immediate action.

5.4 Further, VISHLESHAN series of DGARM was also discussed which is based upon anomalies in input and output supplies. A taxpayer having zero or minimal input transactions but having multiple output invoices specially B2B invoices, hints towards doubtful transactions.

5.5 The efficacy of these series is increased as they are no longer based on historical data instead they rely on current data with single object of timely analysis and action. Accordingly, timely action by tax administrations on these reports is essential.

5.6 CGST Dehradun highlighted a case wherein the evasion was tracked on the basis of difference appearing in GSTR-3B and GSTR-7 returns, which led to the detection of Rs. 16 Crores of revenue. Prior to this also, in another case on similar issue, evasion of more than Rs. 7 Crores of revenue was detected.

5.7 CGST Dehradun also briefed about a case under Rishikesh jurisdiction wherein short payment of GST by Nagar Nigam/Nagar Palika Parishad on shops given on rental basis was detected. Short payment of Rs. 35 lakh has been detected so far and further detection may be made on receipt of further details from Nagar Nigam/Nagar Palika Parishad. CGST Dehradun sought help of the Commissioner, State Tax in this regard, which she readily agreed.

5.8 Another case of classification of goods namely “Canned Button Mushroom” and “Canned Cherries” was discussed. The goods were being classified under HSN 0711 and 0812 attracting NIL and 5% GST, rates respectively though the same were found in ready to consume condition and merited classification under HSN 2003 and 2008 attracting 12% GST rates. This led to the detection of Rs. 1.45 Crores of tax evasion. During discussions, it also emerged that this case has originated from an alert received from Punjab GST formations. At this juncture, the Chairman again emphasized the importance of knowledge sharing.

5.9 The Chairman requested State officials to check for the same modus operandi in their jurisdiction also.

5.10 CGST Dehradun also stated that certain times, if on PV a taxpayer is found non-existent by state officials, the communication is shared by them only till Division level and not shared with Commissionerate Headquarters, which sometimes may result in non-action in respect of such alerts. The Chairman observed that such situation can be avoided by holding a formal meeting on monthly basis at the level of Nodal Officers of both CGST and SGST formations for sharing of such inputs/details. A system may be formed for compilation of such information on monthly basis and sharing between both tax administrations.

5.11 It was also stressed upon that in case of cross jurisdictional cases, the copy of demand notices, Orders, Appeal Orders must be shared between CGST and SGST offices and for this close liaisoning must be made at local level.

5.12 Another issue discussed was that of case of party going to appeal to High Court against orders of AAAR/AAR, wherein both CGST and SGST are respondents. Members agreed that ideally both departments must go to appeal as both are having revenue at stake.

5.13 Lack of data sharing in investigation and prosecution cases also surfaced during the meeting. The Chairman observed that if enforcement module on GSTN BO is used extensively by both formations for such cases, then the issue will be automatically mitigated.

5.14 Attending of Audit MCMs by officers of both the formations was again impressed upon by the Chairman.

6. 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 in the next meeting, they will make a presentation on major Incident Reports / Modus Operandi of DGGI cases.

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 Ms. Sonika, Commissioner, SGST & Co-Chair thanked all the members for participating in the meeting and requested them to attend the meetings in future also.

This issues with the approval of the Chief Commissioner, Customs & Central GST, Meerut Zone, Meerut.

Digitally signed by
Paras Mani Tripathi
Date: 09-07-2025
18:24:04

(Paras Mani Tripathi)
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 Joint Secretary, GST Council Secretariat, 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. The Additional Director General, DGGST, Zonal Unit, 5th Floor, MTNL Building, 8-Bhikaji Cama Place, New Delhi-110066.
4. The Principal Commissioner, CGST Commissionerate – Dehradun.
5. The Commissioner, CGST Audit Commissionerate – Dehradun.
6. The Additional Director General, DGGSTI, Meerut Zonal Unit.
7. The Commissioner, SGST, Uttarakhand.
8. The SGST Headquarters, Uttarakhand.
9. PA to the Chief Commissioner, Customs, CGST Zone, Meerut.
10. The Joint Commissioner (CCO), Central Tax Secretary, CGST Zone, Meerut.

(Paras Mani Tripathi)
Joint Commissioner &
Central Tax Secretary, CGST Zone, Meerut