कार्यालय मुख्य आयुक्त
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीय माल और सेवा कर क्षेत्र, चंडीगढ़
CENTRAL GOODS & SERVICES TAX ZONE, CHANDIGARH
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दिनांक: **#ApprovedDate#**

Minutes of the 2nd Meeting of State Co-ordination Committee of Central and State GST formations of Punjab, Himachal Pradesh, J&K, Chandigarh and Ladakh held virtually under the Chairmanship of Shri Rajesh Puri, Chief Commissioner, CGST Zone, Chandigarh on 11.03.2024 at 11.30 AM.

The 2nd meeting of the State Coordination Committee chaired by the Chief Commissioner, CGST, Chandigarh Zone was held on 11.03.2024 at 11.30 am in virtual mode. The following members of tax authorities were invited for attending the meeting:

1. State GST, Punjab
2. State GST, Himachal Pradesh
3. UT GST, Chandigarh
4. UT GST, Jammu & Kashmir
5. UT GST, Ladakh
6. DGGSTI, Chandigarh
7. DGGSTI, Ludhiana
8. Central GST, Chandigarh
9. Central GST, Ludhiana
10. Central GST, Jalandhar
11. Central GST, Shimla
12. Central GST, Jammu

The meeting was attended by the following authorities:

1. Shri Vinay Pratap Singh, Commissioner, UT GST, Chandigarh
2. Shri Hir Bhagat Negi, Pr. Commissioner, Central GST, Chandigarh
3. Shri Kumar Gaurav Dhawan, Commissioner, CGST, Jalandhar
4. Ms. Daljit Kaur, Additional Commissioner (CCU), Central GST, Chandigarh
5. Shri Rakesh Sharma, Additional Commissioner, State GST, Himachal Pradesh
6. Shri Shakeel Maqbool, Additional Commissioner (Kashmir), State GST J&K
7. Shri Ravneet Singh Khurana, Additional Commissioner, State GST, Punjab
8. Shri Afsar Ali Khan Additional Commissioner Sates Taxes Tax Planning Policy and Advance Ruling, State GST, J&K
9. Shri Jagdeep Sehgal, Assistant Excise & Taxation Commissioner, UT GST,

Chandigarh
10. Sh. Hawa Singh, Assistant Commissioner (CCU), Central GST, Chandigarh

Besides the above, a Deputy Secretary from GST Council Secretariat, New Delhi also attended the meeting.

2. At the outset, Shri Rajesh Puri, Chief Commissioner, CGST, Chandigarh welcomed all participants and informed them that during last meeting held on 08.12.2023, Standard Operation Procedure (SOPs) on 5 issues were sought from Central/State/UT GST formations. Out of these, SOPs have been received on 4 issues, as per details given hereunder:

S. No.	Subject	Received from Tax Authority
1.	Modalities for expediting suspension/ cancellation of GST registration identified by other tax authorities	State GST Authority, Himachal Pradesh
2.	Manner of crystallizing common stand while filing replies to WRITs challenging vires of any provision of law or notification	State GST Authority, Punjab
3.	Sharing of unique modes operandi by investigation wing and unique audit objections	UT GST Authority, Chandigarh
4.	Sharing of information and proposed action in respect of late filers/ non-filers administered by other tax authority	UT GST Authority, Jammu & Kashmir

3. Out of these 4 SOPs (copies enclosed), the SOPs mentioned at Sr. No. 1 to 3 were taken up for discussion in the meeting. The Chief Commissioner requested all the participants to inform if they had gone through the SOPs. Thereafter, the sponsoring formations were requested to explain the SOPs devised by them. Accordingly, the sponsoring formations explained the SOPs to other participants and the same were discussed simultaneously one by one.

4. After extensive deliberations, the draft SOPs concerning (i) Modalities for expediting suspension/ cancellation of GST registration identified by other tax authorities and (ii) Manner of crystallizing common stand while filing replies to WRITs challenging vires of any provision of law or notification, were finalized in the meeting. It was also decided that for coordination between the Central, State and UT formations, all the CGST Commissionerates / State/UT formations will nominate one primary Nodal Officer and one alternate Nodal Officer each for these two SOPs. Further, since two CGST Commissionerates are functional in the State of Punjab, it was decided that both CGST Commissionerates of Ludhiana and Jalandhar will nominate separate primary Nodal Officer and alternate Nodal Officer. The Commissioner (Commercial Taxes), State of Punjab agreed to this proposal and stated that they will also appoint two Nodal Officers for respective jurisdictions of Ludhiana and Jalandhar Commissionerates.

5. Thereafter, the 3rd SOP relating to sharing of unique *modus operandi* by investigation and audit wings was taken up for discussion. During the discussion, it was felt that in order to decide the uniqueness of a *modus operandi*, a Nodal Officer needs to be appointed by both the Central and State/UT formations. Subsequently, the Additional Commissioner, CCO, CGST Zone, Chandigarh was nominated for the Central formations for deciding the uniqueness of an issue / *modus operandi* and the State/UT formations were also requested to nominate an Additional Commissioner for this purpose. It was also decided that if the issue involved is misuse of notification / classification / valuation, the *modus-operandi* may invariably be shared. In the case of other issues, once a *modus-operandi* is decided to be unique by the nominated Nodal Officer, the same may be shared with Nodal Officers of other formations as well.

This is issued with the approval of the Chief Commissioner, CGST Zone, Chandigarh.

Gaurav Kumar Jain
JOINT COMMISSIONER

Copy forwarded for information and necessary action to:

1. The Commissioner, State GST, Punjab.
2. The Commissioner, State GST, Himachal Pradesh.
3. The Commissioner, UT GST, Chandigarh
4. The Commissioner, UT GST, Jammu & Kashmir
5. The Commissioner, UT GST, Ladakh
6. The Additional Secretary, GSTCS, New Delhi
7. The Additional Director General, DGGST, CBIC, New Delhi
8. The Pr. Commissioner / Commissioner, CGST Commissionerate, Chandigarh, Jalandhar, Jammu, Ludhiana and Shimla.
9. The Additional Director General, DGGI, Chandigarh and Ludhiana

Gaurav Kumar Jain
JOINT COMMISSIONER

Signed by
Gaurav Kumar Jain
Date: 23-04-2024 13:34:05