Minutes of Meeting

In compliance to the instructions issued by the GST Counsel secretariat vide OM dated 19.07.2023, the State-co-ordination meeting on Intelligence Sharing and Compliance Strategies between Central and Delhi State GST in Delhi Zone for the quarter ending 31st March, 2024 was held on **22.03.2024** at C.R. Building, IP Estate, New Delhi.

Following officers attended the same:

1. Shri Rajesh Sodhi, Principal Chief Commissioner, CGST & CX, Delhi Zone, (Chairman);
2. Ms. B. Sumidaa Devi, Joint Secretary, GST Council Secretariat;
3. Shri Shankar Prasad Sarma, Additional Commissioner, PCCO, CGST & CX, Delhi Zone.
4. Shri Umesh Kumar, Additional Director, DGGST, New Delhi;
5. Smt. Kriti Garg, Special Commissioner, State GST , Govt of NCT of Delhi;
6. Shri Manish Kumar Chaudhary, Joint Director, DGGI, DZU, New Delhi;
7. Shri Shikhar Pant, Joint Commissioner (in-situ), PCCO, CGST & CX, Delhi Zone.
8. Shri Shashikant Mehta, Deputy Commissioner, PCCO, CGST & CX, Delhi Zone.

The meeting started with welcome of all members by the Chairman. Thereafter, discussions were held on action taken on the issues highlighted during previous meeting conducted on 09.11.2023. The Point-wise details are as under:

1. The State GST and Central GST authorities in Delhi to exchange the list of nodal officers for intelligence sharing and coordination.

Action in this regard has already been completed, as list of nodal officers for intelligence sharing and coordination has since been shared between the State GST and Central GST in Delhi.

2. State GST Delhi to address delays in compliance regarding ITC blocking and ensure swift action.

Smt. Kriti Garg, Special Commissioner, State GST, Govt of NCT of Delhi informed that necessary action in this regard is being taken to ensure that there is no delay in compliance regarding ITC blocking and swift action as proposed in previous meeting is being initiated as per receipt of information.

3. The committee will receive a presentation on the Hyderabad model from the State of Delhi in the next meeting.

Smt. Kriti Garg, Special Commissioner, State GST, Govt of NCT informed the Chair that State has received approval on the model in the last week only and is under the process of implementation. She assured that the presentation shall be conveyed to the Committee shortly upon implementation in State. Further, a brief write-up about the highlights of the data analytics was submitted to the Chair.

4. The centre to explore modalities of sharing high-risk ARN sheet with the State of Delhi for synchronizing registration scrutiny efforts.

It was decided that DARC wing will share details of suspicious taxpayers with the State GST to ensure that such taxpayers are dealt with in similar manner as in Central GST. It was also suggested that the State, in consultation with GST Council Secretariat, may share their inputs with GSTN for identification of spurious taxpayers.

5. The centre to share the calendar of outreach programs well in advance for deployment of suitable officials from the State department for joint outreach programs.

It was decided in the meeting to implement the action proposed so that more people can be benefitted from such outreach programmes.

Other issues discussed during the meeting:

1. Ms. B. Sumidaa Devi, Joint Secretary, GST Council Secretariat informed the Chair that GST Council vide Memorandum dated 11.03.2024 has circulated Freight Marketing Circular No. 07 of 2024 issued by Ministry of Railways vide which Senior Divisional Commercial Managers/ Divisional Commercial Manager of Railways have been nominated as a member of State Level Co-ordination Committees of respective states. The Chair directed to invite the concerned officer from Indian Railways from the next quarterly meeting onwards.
2. Ms. B. Sumidaa Devi, Joint Secretary, GST Council Secretariat also highlighted the lack of co-ordination between State GST and Central GST w.r.t. legal issues/judgments in different cases pertaining to State/Centre wherein sharing of pro-revenue judgments may be helpful in defending cases before higher judicial forums. The Chair concurred with the said observation and it was decided to formulate a mechanism for such sharing of records. It was also decided to share major judgments having ramifications for both Centre and State from the next meeting onwards. For instance, Central GST authorities have recently sought legal advice on matters of relating to cash seizures. It was assured that the same will also be shared with State GST in interest of uniformity of action.
3. During the meeting, the issue regarding registration cancellation requests pending with tax authorities was also discussed. It was agreed that in all such cases, the existence of the taxpayer may be verified first and in case the taxpayer is found non-existent, Show Cause Notice may be issued prior to order of cancellation of registration.
4. Discussion regarding smooth transition to GSTN BO in CGST was also taken up and need for sharing of experience by well conversant officers of State GST was acknowledged. It was decided that a handholding session may be conducted between State and Centre after completion of General Elections, 2024.

The meeting ended with a vote of thanks to the Co-chairs.