

प्रधान मुख्य आयुक्त कार्यालय
केंद्रीय माल और सेवा कर,
अहमदाबाद क्षेत्र
जीएसटी भवन, राजस्व मार्ग,
अम्बावाड़ी, अहमदाबाद- ३८००१५



Office of the
Principal Chief Commissioner
Central Goods & Services Tax,
Ahmedabad Zone,
GST Bhavan, Revenue Marg,
Ambawadi, Ahmedabad- 380015

Telephone: 079-26302133/6499

Email: ccu-cexamd@nic.in

**MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF
GST [CGST and SGST] ADMINISTRATION OF GUJARAT STATE, HELD
ON 28TH OF MARCH, 2024, CHAIRED BY PRINCIPAL CHIEF
COMMISSIONER, CGST, AHMEDABAD ZONE AND CHIEF
COMMISSIONER, SGST, GUJARAT.**

Meeting of the State Coordination Committee (SCC) comprising of CGST, Ahmedabad & Vadodara Zone, State GST Administration, Gujarat and DGGI, Ahmedabad Zonal Unit, for the quarter ending March, 2024 was held on **28.03.2024 at 11:45 AM** at the Conference Hall, 7th floor, GST Bhavan, Ambawadi, Ahmedabad through hybrid mode. The Gujarat State Coordination Committee was co-chaired by Ms. B. V. Sivanaga Kumari, Principal Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad and Shri Samir Vakil, Chief Commissioner of SGST, Gujarat.

2. The following officers attended the meeting of the State Coordination Committee on 28.03.2024:

Central GST Officers		
1	Ms. B. V. Sivanaga Kumari	Principal Chief Commissioner, CGST Ahmedabad Zone and Co-chair.
2	Sh. Chandrakant R. Valvi	Principal Commissioner, CGST Ahmedabad South
3	Ms. Ashima Bansal	Joint Secretary, GST Council Secretariat, New Delhi as Co-opted representative.
4	Sh. Shreeram Vishnoi	Additional Commissioner, PCCO, Ahmedabad Zone and Nodal Officer.
5	Sh. Balaji Krishnan	Joint Commissioner, PCCO, Vadodara Zone.
6	Sh. Pankaj Singh	Joint Commissioner, PCCO, Ahmedabad Zone.
7	Sh. Dharamvirsinh R. Jadeja	Deputy Director, DGGI, AZU, Ahmedabad.

Gujarat State GST Officers		
1	Sh. Samir Vakil	Chief Commissioner of SGST, Gujarat and Co-chair.
2	Ms. Sudiksha Rani	Additional Commissioner of State Tax

		(Audit), SGST, Gujarat.
3	Sh. Dipak Mehta	Additional Commissioner of State Tax (Administration), SGST, Gujarat.
4	Sh. Dharmesh Goyani	Joint Commissioner (E-Governance), SGST, Gujarat.
5	Sh. Satyadevsinh Zala	Joint Commissioner (Administration), SGST, Gujarat.
6	Ms. Mausamiben Dave	Deputy Commissioner (Enforcement & Coordination), SGST, Gujarat.
7	Ms. Sheetalben Rohadiya	Deputy Commissioner (Mobile Squad), SGST, Gujarat.
8	Sh. Mitul Rathod	Assistant Commissioner (Enforcement), SGST, Gujarat.

4. The Meeting began with Sh. Shreeram Vishnoi, Additional Commissioner, CGST Ahmedabad Zone welcoming all the Officers present.

5. Shri Shreeram Vishnoi, Additional Commissioner, PCCO, CGST, Ahmedabad Zone and Nodal Officer informed the members about the core functions, and mandate of the committee. Thereafter, Principal Chief Commissioner, CGST Ahmedabad Zone, listed out the priority areas and each of the issues were discussed at length.

6. The actionable points are as under:

6.1. Forgery of Documents submitted as proof of Principal Place of Business while applying for GST Registration: Shri Balaji Krishnan, Joint Commissioner, CCO, Vadodara Zone reiterated the issue which was highlighted in the last meeting of State Coordination Committee on 19.12.2023 pertaining to access to Property Tax Bill and Electricity bill available to persons from the Service Providers websites. As such, documents can be easily obtained which poses a significant risk, thus creating a vulnerable situation for the whole process of GST registration. The ability to download an electricity bill/Tax bill with just the consumer number poses a notable threat. Such vulnerability creates an avenue for unauthorized individuals, including potential fraudsters, to exploit this information for deceptive purposes. In view of the enhanced threat, it was mooted that the whole process needs to be strengthened by 'single factor authentication'. Members agreed that the issue needs to be taken up with Gujarat State Urban Development Ministry. Shri Balaji Krishnan, Joint Commissioner, CCO, Vadodara emphasized that the practice followed in the state of Andhra Pradesh, Telangana and Tamil Nadu may be adopted in Gujarat also where such documents cannot be downloaded without the

consent of the concerned person. Chief Commissioner, SGST agreed that the issue will be taken up by State GST with Municipal Corporations in Gujarat.

6.2. Formation of Sub-Committee of ADC/JC Level: Pursuant to the discussion in last meeting of State Coordination Committee, it was decided to form a sub-committee of ADC/JC on Enforcement/Anti-Evasion. The sub-committee on Enforcement/Anti-Evasion will facilitate further coordination between CGST and SGST authorities for cases pertaining to Enforcement/Anti-Evasion. Also, the need for seamless sharing of data was considered for implementation and the consent was provided to the sub-committee to formulate their functional domain. The Co-chairs agreed that bi-monthly meetings of ADC/JC level may be conducted on first Tuesday on alternate month, i.e. 7th May 2024, 2nd July 2024, 3rd September 2024, 5th November 2024, 7th January 2025 and 4th March 2025.

6.3. Blocking of ITC/Cancellation of GST Registration: Shri Balaji Krishnan, Joint Commissioner, CCO, Vadodara Zone submitted that for blocking of Input Tax Credit and cancellation of GST registration, a 'Nodal' Officer be appointed for the CGST and SGST jurisdictions for cancellation of registration and blocking of ITC in real time. The suggestion was accepted by the Co-chairs and Shri Samir Vakil, Chief Commissioner, SGST proposed that a SOP may be formulated in this regard which can be circulated for expeditious actions. The Co-chairs proposed that Sh. Shreeram Vishnoi, Additional Commissioner, Central Tax and Sh. Dipak Mehta, Additional Commissioner of State Tax (Administration), may discuss and formulate SOP as discussed.

6.4. Duplicity in conducting Audit: The issue of audit of tax payers falling under the administrative jurisdiction of SGST, by the CGST authorities was reiterated and noted for necessary action.

6.5. Sharing of Investigation related Data: Deputy Director, DGGI, AZU raised the issue regarding sharing of investigation related data among the State and Centre authorities of GST and also to devise a mechanism to verify the authenticity of documents/letters/notices issued by State GST. The Co-chairs suggested that sub-committee of ADC/JC on Enforcement/Anti-Evasion may study this issue and suggest suitable

mechanism for sharing of investigation related data.

7. The next State Coordination Committee meeting for the quarter ending June, 2024 will be conducted on 28th June 2024 at 11:30 AM.

8. The Meeting ended with the vote of thanks to both the Co-Chairs and the participants.

9. This issues with the approval of both the Co-Chairs of the SCC Meeting.

(Shree Ram Vishnoi)

Additional Commissioner & Nodal Officer,
PCCO- CGST, Ahmedabad Zone

Copy to:

1. The Principal Director General, DGGST, New Delhi.
2. The Chief Commissioner, State Taxes, Gujarat.
3. The Chief Commissioner, CGST, Vadodara Zone.
4. The Pr. Commissioner/Commissioner, CGST Ahmedabad Zone.
5. The Additional Director General, DGGST, WZU.
6. The Joint Secretary, GST Council Secretariat, New Delhi.
7. The ADG, DGGI-Ahmedabad Zonal Unit, Ahmedabad.
8. Guard File.