



कार्यालय: मुख्य आयुक्त

Office of the Chief Commissioner

केन्द्रीय माल और सेवाकर व केन्द्रीय उत्पाद शुल्क क्षेत्र, पंचकूला

Central Goods and Services Tax & Central Excise Zone, Panchkula

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Minutes of State Co-ordination Committee, Haryana

(Held on 20.03.2024)

Sub: Minutes of Meeting of the State Co-ordination Committee of Haryana comprising of GST Authorities from the Central & State Tax Administration held on 27.10.2023 through Hybrid Mode- reg.

The second meeting the State Co-ordination Committee of Haryana comprising of GST Authorities from the Central & State Tax Administration chaired jointly by Sh. Manoj Kumar Srivastava, Chief Commissioner, CGST & CE Zone Panchkula and Sh. Ashok Kumar Meena, Excise & Taxation Commissioner, Haryana, was held on 20.04.2024 through hybrid mode. The following officers were present during the meeting:

- I Sh. Paul Rajender Lakra, Pr. Commissioner, CGST Gurugram
- II Sh. Rajan Datt, Commissioner, CGST Panchkula
- III Sh. Vijayant Singh, Commissioner, CGST Rohtak
- IV Mrs. Sophia Martin, Commissioner, CGST Faridabad
- V Sh. Hari Shankar, Commissioner, CGST Audit, Panchkula
- VI Sh. Rajendra Singh, Commissioner CGST Audit, Gurugram
- VII Sh. Shailendra Kumar Sinha, Commissioner CGST Appeal, Panchkula
- VIII Sh. Rakesh Gupta, Commissioner CGST Appeal, Panchkula

- IX Dr. Sukhchain Singh, Addl. Commissioner (CCO), Panchkula Zone
 - X Dr. Hemant Kumar, Addl. Commissioner, Excise and Taxation, Haryana
 - XI Sh. Harsh Singh, Addl. Excise & Taxation Commissioner (TRU, HGST-IU, and Comp.)
 - XII Sh. Hardeep Singh, Deputy Director, DGGI, Zonal Unit Gurugram
 - XIII Ms. Onkardeep Kaur, Assistant Director, DGGST
 - XIV Sh. Pradeep Kaura, Asstt. Commissioner (CCO) Panchkula Zone
 - XV Sh. Harvinder Singh, Asstt. Commissioner (CCO) Panchkula Zone
2. At the outset, Sh. Pradeep Kaura, Asstt. Commissioner, CCO CGST Panchkula Zone felicitated the Chief Commissioner, CGST Panchkula Zone and Excise & Taxation Commissioner, State GST Haryana and welcomed all the officers who were present at the meeting. Then he mentioned the objective of the State Co-ordination Committee and invited the Chief Commissioner CGST Panchkula Zone to address the members.
3. Sh. Manoj Kumar Srivastava, Chief Commissioner welcomed all the officers and discussed the core idea behind the meeting and stated that this committee has been formed with the objective to have a strong co-ordination between Haryana State GST and Centre Tax authorities of Panchkula Zone. The Chief Commissioner informed that along with Haryana State GST and Centre Tax authorities, other authorities like DGGI should also work in close coordination with each other, having primarily with two objectives mainly: -
- a. Tax Facilitation
 - b. Check Tax evasion

He further explained that difficulties/ grievances of taxpayers can be resolved easily, only if we have close co-ordination in

working. Further, tax evasion may also be checked by exchanging information with each other on real time basis. Then, he invited Sh. Ashok Kumar Meena, Excise & Taxation Commissioner, State GST Haryana to share his views.

4. Sh. Ashok Kumar Meena, Excise & Taxation Commissioner, Haryana also reiterated that both, Haryana State GST and Centre Tax authorities, should exchange their working style, factual issues, specific GST issues, as and when detected, between them, as delay may lead to tax evasion. He informed that in Haryana Sate, they have started GST Suvidha Kendra in every district, to assist/facilitate small taxpayers. At GST Suvidha Kendra, there are arrangements for sitting of taxpayer, library and Control Room, so that the issues of taxpayers may be resolved easily. Further, he informed that in Budget Session already worthy Chief Minister has made two announcements: -
 - a. Start-up Facilitation Cell at Gurugram, with a vision to promote new start-ups.
 - b. MSME Cell at Panchkula Headquarter, to assist MSME entrepreneurs.
5. He further informed that as State Tax authority has no specific Audit wing and requested to expand cooperation in this area by sharing the best practices, Quarterly Audit Bulletin, Minutes of Meeting of Audit and other practices followed by the Centre Tax Authority in respect of Audit formation, issues within Tax authorities, so that Revenue generation can be augmented. Further, he said that the Centre officers as already working since Service Tax and Centre Excise era, so they are more trained in the field. Accordingly, he requested for sharing details of some master trainers in different sectors of GST, who can provide training to staff working in State GST.

6. The Chief Commissioner assured the Commissioner E&T Haryana to share the Quarterly Audit Bulletin, Minutes of Meeting of Audit and other practices followed by the Center Tax Authority in respect of Audit formation. It was also decided that the information in advance about MCM schedule would be informed to State Authority so that officers from both the authorities can attend the MCM. Further, he asked for details of officers/ directory working in State GST in order to have better co-ordination. Then, Dr. Hemant Kumar, Addl. Commissioner, Excise and Taxation, Haryana assured to share the directory of officers within a week to Centre Authority.
7. Further, the Chief Commissioner stressed on the issue of fake ITC cases. He reiterated that both, Haryana State GST and Centre Tax authorities, as well as DGGI should have coordination while dealing with fake ITC cases so that such cases may be tackled on priority basis otherwise if delayed, the offender would escape or any delayed action may lead to tax evasion/leakage. Accordingly, there should be no delay in exchange of information/facts, which should be done on real time basis. Then, he welcomed comments from Commissioners.
8. Sh. Rajan Datt, Commissioner, CGST Panchkula informed that they have a close co-ordination with State GST Authorities and all issues are addressed promptly by both the agencies. He assured that in future also all co-operation will be provided.
9. Sh. Vijayant Singh, Commissioner, CGST Rohtak told that he has invited State Joint Commissioner in meetings with Trade/Taxpayers, but State Authority never invited any officers from Centre side. Then, Sh. Ashok Kumar Meena, Excise & Taxation Commissioner, Haryana informed that worthy Chief Minister has announced the programs of ***Kar Samvad, GST Aamne Samne*** with the taxpayers. He assured that in these meetings State Authority will also invite Centre Authorities in coming days.

10. Sh. Paul Rajender Lakra, Pr. Commissioner, CGST Commissionerate, Gurugram raised issue of M/s Tulsi Catering Service, where a recoverable arrears is pending action for blocking of ITC at the end of State GST Authority, as the taxpayer is registered with State GST. In this regard, the Chief Commissioner informed the Pr. Commissioner to issue DRC-07A for such cases of legacy arrears to get them uploaded on the GST Portal by the State Admn and he asked the Pr. Commissioner to do so. Then, Mrs. Sophia Martin, Commissioner, CGST Faridabad informed that she has conducted a meeting with their State Authority counterpart 3 months before and no issue is pending between them.
11. Sh. Pradeep Kaura, Asstt. Commissioner (CCO), raised the issue of large pendency of DRC-03 cases. He explained that no data has been shared by State and DGGI officers, in respect of DRC 03 filed by the taxpayer on the basis of investigation initiated by their offices. Accordingly, the concerned JRO(s) under the jurisdiction of this zone are not able to re-assign them for issuance of DRC 01/DRC 04/DRC 05 by them. However, wherever any DRC 03 has been re-assigned to their offices by the JRO(s) of this zone, the same may be processed urgently to dispose of the pendency in this area. Further, in view of the above, it was requested to share data in respect of DRC 03 immediately so that action to re-assign the DRC 03 pendency in the zone can be taken up. Further, he told that officer should not accept closure of any investigation (in case is to be closed without issuance of SCN on full payment of dues by the tax payers) until DRC-04 is issued. In Panchkula Zone, this practice has already been started by Audit Comm'tes. Then, Sh. Hardeep Singh, Deputy Director, DGGI, Zonal Unit Gurugram and Dr. Hemant Kumar, Addl. Commissioner, Excise and Taxation, Haryana assured to take up the issue and to share such details in respect of DRC-03 cases at the earliest.
12. Sh. Harsh Singh, Addl. Excise & Taxation Commissioner informed about an instance/ case where investigation was carried by both Haryana State GST officers as well as by DGGI,

Ludhiana officers. He pointed out that after having many efforts forensic evidences were not being shared by officers of DGGI, which has created a lot of obstacle in closing the case. The Chief Commissioner asked him to share details/facts of the case to Sh. Hardeep Singh, Deputy Director, DGGI, Zonal Unit Gurugram. Then, Sh. Hardeep Singh assured to resolve the issue by taking up the matter with DGGI Ludhiana.

13. The Chief Commissioner asked each Member to have complete co-ordination between both Haryana State and Centre Tax authorities. He stressed to have amicable resolution of issues jointly and asked if any problem still exist, he welcomed everyone to bring the same to the notice of the Co-Chairs.

At the end, Sh. Pradeep Kaura, Asstt. Commissioner (CCO) Panchkula zone gave a vote of thanks to Sh. Manoj Kumar Srivastava, Chief Commissioner and Sh. Ashok Kumar Meena, Excise & Taxation Commissioner, State GST Haryana, and other Members for offering their valuable inputs for the betterment of the working of GST functioning in Haryana state.

This issues with the approval of the Competent Authorities.

(Dr. Sukhchain Singh)

Additional Commissioner (CCO)

CGST & CE Zone, Panchkula Zone.

Copy for information and necessary action:

1. The All members of Committee
2. The Principal Commissioner/ Commissioner CGST, Gurugram
Faridabad/ Panchkula/ Rohtak; CGST Audit Gurugram/Panchkula
CGST Appeals Gurugram/ Panchkula
3. The DG, DGPM

4. The Director, GST Council, New Delhi
5. The Director General, DGGST, CBIC.