મુખ્ય રાજ્યવેરા
કમિશનરશ્રીની કચેરી
રાજ્યકર ભવન
આશ્રમ રોડ
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सत्यमेव जयते

MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF GST [SGST AND CGST] ADMINISTRATION OF GUJARAT STATE, HELD ON 27TH OF SEPTEMBER, 2024, CHAIRED BY CHIEF COMMISSIONER OF STATE TAX, SGST, GUJARAT AND PRINCIPAL CHIEF COMMISSIONER, CGST, AHMEDABAD ZONE

Meeting of the State Coordination Committee (SCC) comprising of State GST Administration, Gujarat & CGST, Ahmedabad & Vadodara Zone and DGGI, Ahmedabad Zonal Unit, for the quarter ending September, 2024 was held on 27/09/2024 at 01:30 PM at the Conference Hall, Mezzanine Floor, Rajya Kar Bhavan, Ashram Road, Near Times of India, Ahmedabad, Gujarat-380009 through hybrid mode. The Gujarat State Coordination Committee was co-chaired by Shri Rajeev Topno, Chief Commissioner of SGST, Gujarat and Ms. B. V. Sivanaga Kumari, Principal Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad.

2. The following officers attended the meeting of the State Coordination Committee on 27/09/2024:

Gujarat State GST Officers		
S. No	**Name**	**Designation**
1	Shri Rajeev Topno	Chief Commissioner of State Tax (Co-Chair).
2	Ms. P. Bharathi	Special Commissioner of State Tax.
3	Ms. Sudiksha Rani	Additional Commissioner of State Tax, Audit.
4	Shri D. C. Herma	Additional Commissioner of State Tax, Establishment.
5	Shri D. V. Trivedi	Additional Commissioner of State Tax, Admin.
6	Shri M. A. Kavatkar	Additional Commissioner of State Tax, Enforcement.
7	Shri K. D. Shukla	Joint Commissioner of State Tax, Legal.
8	Shri K. M. Khant	Joint Commissioner of State Tax, Admin.
9	Shri H. H. Darji	Deputy Commissioner of State Tax, Admin.
10	Shri B. V. Patel	Assistant Commissioner of State Tax, Admin.

Central GST Officers		
S. No	Name	Designation
1	Ms. B V Siva Naga Kumari	Pr. Chief Commissioner, CGST Ahmedabad Zone (Co-Chair).

2	Shri Sanjay Bansal	Commissioner, CGST Ahmedabad North Commissionerate.
3	Shri Lalit Prasad	Commissioner, CGST Audit Ahmedabad and Audit Rajkot.
4	Ms. B. Sumidaa Devi	Joint Secretary, GST Council Secretariat, New Delhi.
5	Shri Sivakumar V.	Commissioner, CGST Rajkot Commissionerate.
6	Shri Sukhjit Kumar	Commissioner, CGST Bhavnagar Commissionerate & Kutch Commissionerate.
7	Shri Kamlesh Kumar Gupta	Commissioner, CGST Gandhinagar Commissionerate.
8	Shri Pradip Gurumurthy	Additional Commissioner, CGST Vadodara Zone.
9	Shri Shree Ram Vishnoi	Additional Commissioner, CGST Ahmedabad Zone (SCC - Nodal Officer-CGST).
10	Shri Adesh Kumar Jain	Additional Commissioner, CGST Audit Ahmedabad.
11	Shri Pratap Ram Mehra	Assistant Director, DG GST – WZ, Mumbai.

3. The meeting began with chair welcoming all the officers present.

4. The Chief Commissioner of State Tax, Gujarat listed out the priority areas and each of the issues were discussed at length.

5. <u>The actionable points are as under</u>:

5.1 Sharing of data – Enforcement Wing – CGST & DGGI authority

Consolidated data of all CGST formation regarding enforcement action is awaited. SGST has already shared data, however, the CGST Vadodara Zone has not yet shared the data as asked for. Therefore, Shri Pradeep Gurumurthy, Joint Commissioner (CCO), CGST Vadodara Zone present in the meeting was requested to share the requisite data with the Additional Commissioner (PCCO), CGST Ahmedabad Zone (Nodal Officer) who in turn will share the same with the state authority for further action.

5.2 Sharing of effective audit paras – Audit Wing

During the meeting, the importance of sharing effective audit paras between the State and Central Authorities was discussed. It was informed that an informal coordination mechanism already exists between both authorities for the said purpose. To formalize this process in line with the committee's mandate, a meeting between the State Audit and Central Audit Authorities has been scheduled for next month. The Additional Commissioner (Audit) of SGST has been tasked with coordinating with the Additional Commissioner (Audit) of CGST Ahmedabad Zone to arrange the said meeting.

5.3 Point for discussion – Enforcement Wing (received from EIU Branch-SGST):

5.3.1 Non genuine taxpayer database (bogus taxpayer Databank):

Additional Commissioner of State Tax (Enforcement) informed the members that the state authorities have created a databank of fraudulent taxpayers and the same has also been shared with the CGST authorities. He further added that they are in process of collecting RUDs in respect of such entities which will also be shared with the Central authorities.

Additional Commissioner of State GST further highlighted the need for sharing of similar data (database of bogus entities from different formations like DGGI, Preventing wing of CGST) by Central authorities and requested the central authorities to share the similar data along with relevant RUDs so that necessary follow-up action may be taken.

Co-chairs agreed upon sharing of the updated database along with the RUDs with the concerned enforcement related agencies.

5.3.2 Revision proceeding u/s 108 in case of non-genuine on-application cancelled taxpayers

It has been observed that some taxpayers with malafide intention to avail ineligible ITC, after indulging in bogus billing, apply for cancellation on their own. This results in availment and further passing on of ITC by the date of cancellation of their GST registration. Therefore, the 1st phase of verification of large tax payers was carried out using GAIN tool and primarily out of 319 such large taxpayers, 194 taxpayers belonging to Centre jurisdiction were traced.

Accordingly, revision proceedings in the same issue u/s 108 need to be carried out and subsequently adjudication proceedings in case of recipients (beneficiaries). Communication regarding the same will be sent shortly by Enforcement wing of the State Tax Department.

5.3.3 Common Platform for sharing data - OFFICE 365:

The Additional Commissioner of CGST, Ahmedabad Zone informed that the Central Tax Commissionerates & DGGI are sharing real time data/ Intelligence/ information through secured platform “OFFICE 365” and requested the State Tax to arrange for secured platform “OFFICE 365” for seamless sharing of data.

5.4 Point for discussion from Industrial Promotion Wing:

It was discussed that the units registered under the Gujarat Textile Policy-2012 and various Industrial Incentive Policies-2015, established by the Office of the Industries Commissioner in Gandhinagar, receive reimbursement for the net SGST tax portion indicated in their filed GSTR-3B returns since the implementation of GST. Modalities were formulated stating that the Commissioner of State Tax must provide the Industries Commissioner with duly certified copies of returns, as outlined in Section 39 of the Gujarat Goods and Services Tax Act, 2017, submitted through the common portal by eligible units. This clearly indicates that the SGST department has the authority to certify GSTR-3B returns. However, it has been observed that CGST authorities have inadvertently certified GSTR-3B in some cases, which is not in line with the modalities established by the Government of Gujarat. In response, the CGST Ahmedabad Zone authority has requested case-specific information from the Additional Commissioner (Establishment & Vigilance) of SGST and informed that the necessary instructions will be issued to prevent the CGST authorities from certifying such GSTR-3B returns.

5.5 Nomination of authorities from Railways in State Coordination Authority:

Ms. B. Sumidaa Devi, Joint Secretary of the GST Council Secretariat, brought to the committee's attention to OM dated 11/03/2024 issued by GST Council Secretariat, which underscored the need to include representatives from Indian Railways in the State Coordination Committee. She urged the nomination of railway officers for this purpose. The co-chairs concurred and agreed to take the necessary actions to facilitate this inclusion.

6. Further, it was discussed that after the constitution of the Gujarat State Coordination Committee of GST [SGST and CGST] administration of Gujarat State in 2023 there has been change in nominated Officers both from State and Central Tax Authorities due to transfers. Thus, it becomes necessary to re-constitute the said Committee. Therefore, the Addl. Commissioner of State Tax Enforcement, Gujarat State, Ahmedabad proposed that the State Coordination Committee may be re-constituted afresh and accordingly requested the Additional Commissioner, CGST Ahmedabad Zone (Nodal Officer) to nominate the officers to represent Central Authority in the committee.

7. The meeting ended with the vote of thanks to both the Co- chairs and the participants.

8. This issues with the approval of both the Co-chairs of the SCC meeting.

eSign
Signed by: KAVATKAR MILIND A
Location: Ahmedabad, India
Organization Unit: State Tax Department, Ahmedabad
Date: 30-Dec-2024 (04:33 PM)

(M. A. KAVATKAR)
NODEL OFFICER &
ADDI. COMMISSIONER OF STATE TAX
(ENFORCEMENT), AHMEDABAD.

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/ Vadodara Zone.
5. The Additional Director General, DGGST, WZU.
6. The Joint Secretary, GST Council Secretariat, New Delhi.
7. The Additional Director, DGGI-Ahmedabad Zonal Unit, Ahmedabad.
8. Guard File.