कार्यालय मुख्य आयुक्त
OFFICE OF THE CHIEF COMMISSIONER
माल एवं सेवाकर ,चंडीगढ़ क्षेत्र
CENTRAL GOODS AND SERVICE TAX ZONE, CHANDIGARH
केन्द्रीय राजस्व भवन , प्लाट न. 19, सेक्टर:17-C, चंडीगढ़- 160017
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Dated: 19-02-2025

MINUTES OF 3rd MEETING OF STATE COORDINATION COMMITTEE HELD WITH STATE GST AND UT GST AUTHORITIES UNDER THE CHAIRMANSHIP OF SHRI JAGREETI SEN NEGI, CHIEF COMMISSIONER, CGST ZONE, CHANDIGARH ON 13.02.2025 AT 11 AM.

The 3rd meeting of State Coordination Committee (SCC) chaired by the Chief Commissioner, CGST, Chandigarh Zone was held on 13.02.2025 at 11 am in virtual mode. The meeting was attended by following authorities:

1. Ms. Farah Iqbal Gupta, Commissioner, CGST, Shimla
2. Shri Pravin Chandra, Commissioner, CGST, Jammu
3. Shri Kumar Gaurav Dhawan, Commissioner, CGST, Chandigarh.
4. Shri HPS Ghotra, Director (GST), State GST, Punjab
5. Ms. Daljit Kaur, Additional Commissioner (CCU), Central GST, Chandigarh
6. Sh. Harsuhinder Pal Singh Brar, Additional Excise & Taxation Commissioner, UTGST, Chandigarh
7. Shri Rakesh Sharma, Additional Commissioner, State Taxes, Himachal Pradesh
8. Ms. Namrata Dogra, Additional Commissioner (Jammu), State GST, J&K
9. Sh. Ali Afsar Khan, Additional Commissioner (TPPAR), State GST, J&K
10. Shri TPS Nagpal, Joint Commissioner, CGST Commissionerate, Ludhiana.
11. Ms. Swati Nokhwal, Under Secretary GST Council Secretariat

At the outset, the Chair welcomed all officers and emphasized the need to share information among Central and State tax formations including Alerts, Fake Registrations, Best Practices etc. Then, Mrs. Daljit Kaur, Additional Commissioner, CCU, Chandigarh informed that Agenda points have been received from State/UT tax formations of Jammu & Kashmir, Himachal Pradesh and Punjab which were taken up for discussion with the permission of the Chair:

I. **Agenda Points received from UT GST, Jammu & Kashmir:**

A. (i) It was informed that lists of GSTR-3B Non-filers with more than 6 defaults for monthly returns and more than 2 defaults for quarterly returns alongwith list of 20 dealers who had defaulted in filing returns for few months have been shared by the UT officers of J&K with Jammu CGST office. Ms. Namrata Dogra, ADC, UT of J&K informed that action taken reports on the same were pending from Central authorities.

On these issues, Sh. Pravin Chandra, Commissioner, CGST, Jammu requested UT authorities of J&K to share specific list of cases where action was still pending at level of CGST, Jammu. Further, he informed that action taken report in case of 20 dealers who have not filed their returns will be shared with UT authorities. The Chair directed him to endorse a copy of the same to CCU also.

(ii) Further, as UT officers of J&K in their agenda point have mentioned that out of 51 Non traceable and Non-functional taxpayers in respect of which REG-30 reports were sent by UT of J&K, 8 were still active; Commissioner, CGST, Jammu informed that only 2 out of these 51 taxpayers are active as on date and they will share a report on the same with UT authorities.

(iii) Information in respect of M/s. Lark Wires & Infotech Ltd. involving tax evasion to the tune of Rs. 153 Crore was shared by UT authorities of J&K vide their letter dated 28.11.2024. However, action has not been taken by CGST, Jammu in this case.

As ADC, UT of Jammu informed that they had received a reference from Central Tax Office, Delhi based on which they made an enquiry and then forwarded their investigation / enquiry report to CGST Office, Jammu for necessary action; the Commissioner, CGST, Jammu responded by stating that investigation has already been initiated by UTGST officers, so the same needs to be concluded by them only in view of Section 6(1)(b) of CGST / UTGST Act.

On discussion, the Chair directed Commissioner, CGST, Jammu to examine the issue and obtain comments from their counterparts in UTGST and share report thereon with CCO.

(iv) Information relating to M/s. SNM Steel was shared by UT authorities vide letter dated 28.03.2024. However, it was informed by them that action has not been taken by CGST formation. Further, in case of list of cases involving mismatches shared vide letter dated 01.03.2024, it was informed by UT authorities that mismatches still existed in some cases.

It was decided that these issues arise from lack of coordination between Centre and UT authorities of J&K and these will be resolved, once nodal officers are appointed by both CGST and UT formations. Hence, the Commissioner, CGST, Jammu was asked to nominate a Nodal Officer of Central GST, Jammu & share his details with UT officers and similar request was made to UTGST authorities of J&K.

B. Regarding sharing of signed copies of SOPs as decided in 2 nd Meeting of SCC, Mrs. Daljit Kaur, ADC, CCU informed that the SOPs have already been shared with all State/UT authorities in March,2024. However, as desired, these SoPs are also attached herewith.

C-D. Further, UT authorities of J&K also requested for sharing of outcome of Thematic Audit conducted by other states/UTs. It was also requested that procedure /details regarding Audit of various Financial Institutions or any other pan Indian based entity conducted by other states/UTs under section 65 of CGST Act may also be shared.

ADC, UT of J&K informed that during last meeting of SCC, it was decided that unique modus operandi and details regarding audit of entities having PAN India operations will be shared with them. The Chair informed that these findings are already being shared.

Further, it was informed by Commissioner, CGST, Jammu that during audit, it was noticed that the taxpayers of Centre supervision were audited by UTGST officers of J&K, demand notices for recovery of tax were raised against them as well which were later dropped by them. However, since the taxpayers fell under Centre supervision, these were to be audited by CGST formations only. This issue was reported by CGST, Jammu to DG (Audit) as well as CCU, Chandigarh.

On this issue, the Chair directed the Commissioner, CGST, Jammu to examine the issue & obtain the version of UT counterparts and then forward report thereon to CCU for further action.

E. Regarding Nodal officer- cross Border Enforcement Activities.

It was decided in the meeting that both Centre & UT GST authorities will appoint and share details of Nodal Officers with each other on immediate basis.

II. **Agenda Points received from State GST, Himachal Pradesh** :

A. Action on suspected tax evasion cases shared with CGST authorities through alert notices and letters.

As Himachal Pradesh State GST authorities raised the issue of action which was yet to be taken on the units / alerts shared by them with CGST Commissionerate Shimla, Ms. Farah Iqbal Gupta, Commissioner, CGST, Shimla informed that 138 alert notices have been shared by the State GST Office with them under one letter. Further, information in respect of individual cases is also being received from State GST office. It was informed that action in all such cases is being taken either at Hqrs. Office level or at divisional level and the update on same will be shared with State authorities very soon.

The Chair directed that both Centre and State formations of Himachal Pradesh may nominate nodal officers who may act as single point of contact for better coordination and smooth sharing of information between both formations.

On this issue, Commissioner, CGST, Shimla informed that they will nominate Assistant Commissioner (Anti Evasion) as nodal officer for this purpose. The Chair desired that these nodal officers may meet at regular intervals based on volume of references and information shared.

B. Regarding coordination among Centre and State GST formations w.r.t. petitions pending in Hon'ble High Court of Himachal Pradesh, ADC, CCU informed that as decided in the last meeting of SCC, SOPs were issued which were required to be implemented by both Central and State/UT tax authorities.

The Chair informed that these SoPs will be shared again with both Central and State / UT tax formations and accordingly, the same are attached herewith.

C. Further, the issue of setting up of GSK/ Facilitation Centres by CGST for biometric AADHAAR authentication was also discussed.

The Commissioner, CGST, Shimla informed that in the meeting with State tax authorities, it was decided that all GSK's will be mapped as per Circle of the State authorities. It was decided that out of total 60 Circles, 17 Circles will be managed by Central GST and remaining 43 Circles will be handled by State GST. Further, re-mapping with the Central GST will be done when the technical issue encountered by CGST in mapping is resolved.

III. **Agenda Points received from State GST, Punjab** : Following agenda points received from State of Punjab were discussed during the meeting:

A. Updating contact details of field level officers and other GST related matters at department's website on regular basis.

The Chair informed that the departmental website is being updated regularly. However, the request of the State GST office will be considered.

B. A Nodal Officer be appointed by CGST Authorities for sharing all the data mining reports generated by State GST department which contains firms pertaining to Centre jurisdiction.

On this agenda point, Sh. TPS Nagpal, Joint Commissioner, CGST Commissionerate, Ludhiana informed that they have already appointed Assistant Commissioner (Anti Evasion) as nodal officer for CGST Commissionerate, Ludhiana. Similarly, Sh. Kumar Gaurav Dhawan, Commissioner, CGST, Jalandhar informed that CGST Commissionerate, Jalandhar has also nominated a nodal officer subsequent to 1st meeting of SCC held in Dec.,2023. Further, the Commissioner, CGST, Jalandhar stated that as the State of Punjab has a large jurisdiction, so it becomes very difficult to keep a track of action taken by them on the inputs / information received by them from various formation of State GST. Similar point was raised by JC, CGST, Ludhiana that they keep receiving large no. of references from many formations of State GST making it difficult to respond at one place and accordingly, there was a need to appoint nodal officer by State GST. Therefore, it was suggested that State GST formation of Punjab may consider nominating at-least 2-3 nodal officers for the state or separate nodal officer for Malwa, Doaba and Majha regions of the Punjab State.

Sh. HPS Ghotra, Director (GST), SGST, Punjab agreed to the suggestion and informed that they will nominate at-least two nodal officers for the State of Punjab. However, if required, a third nodal officer may also be nominated which they will examine.

C. Joint action for realisation of arrears of revenue: Sh. HPS gotra, Director (GST), Punjab raised the issue of realisation of arrears of tax revenue from dealers who were having registration in other states as well. It was informed that they have shared information in respect of such dealers with J&K & Chandigarh and requested that the concerned Centre and State tax authorities may take action against such dealers under Section 79 of CGST Act,2017 for recovery of tax arrears.

The Chair informed that the agenda point relates to sharing of information between state tax authorities whereas present forum mandates the coordination of Central and State Tax authorities. However, it was assured that if any such information was required in case of Centre supervised taxpayers, the same will be provided and necessary action will be taken by concerned CGST formation.

D. The Director (GST), Punjab also suggested that drives like fake registration drives, registration surveys to broaden the tax payer base should be done jointly by both Centre and State Tax authorities. Further, Joint action committee should be formed to tackle with bogus ITC passing to verify the ITC chain.

The Chair informed that CGST formations are running short of manpower, and allocation of a dedicated team will not be possible. However, it was suggested that wherever needed, State GST officers may contact concerned CGST nodal officer for necessary coordination and wherever possible, CGST officials would join the state officers.

The Chair emphasized for nomination of nodal officers from both Centre and State/UT side so as to ensure better coordination and smooth sharing of information.

The meeting ended with vote of thanks to the Chair.

Encl.: as above (SOPs)

Digitally signed by
Daljit Kaur
Date: 19-02-2025
16:07:35

#Approvedbyname#
#Approvedbydesignation#

Copy forwarded for information and necessary action to:

1. GST council Secretariat, New Delhi
2. The Commissioner, State GST, Punjab/Himachal Pradesh.
3. The Commissioner, UT GST, Chandigarh/ Jammu & Kashmir / Ladakh
4. The Pr. Commissioner / Commissioner, Central GST, Chandigarh / Ludhiana / Jalandhar / Shimla / Jammu.