कार्यालय मुख्य आयुक्त
OFFICE OF THE CHIEF COMMISSIONER
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I/3441500/2025 Bhopal, Date: 16-10-2025

Minutes of the 4th State Co-ordination Committee Meeting for the State of Madhya Pradesh held on 08.09.2025

The Meeting of the 4th State Co-ordination Committee for the state of Madhya Pradesh was held on 08.09.2025 at the Conference Hall, SGST Office, Plot No. 19-20, Jail Road, Arera Hills, Bhopal (M.P.) The meeting was attended by the following officers:

CGST BHOPAL ZONE			SGST MADHYA PRADESH & CHHATTISGARH	
Sl. No.	**Name of the Officer (Shri/ Mrs./Ms.)**	**Designation**	**Name of the Officer (Shri/ Mrs./Ms.)**	**Designation**
1	Sh. Manas Ranjan Mohanty	Chief Commissioner, CGST, Bhopal Zone	Sh. Dhanaraju S.	Commissioner, SGST Madhya Pradesh
2	Sh. Rajendra Meena	Additional Director General, DGGI Bhopal	Smt. Raksha Dubey (Choubey)	Deputy Commissioner, A.E.B. SGST Madhya Pradesh
3	Sh. Faraz Ahmad Qureshi	Additional Commissioner (CCO), Bhopal		
4	Sh. Yogesh Yadav	Joint Commissioner, CGST, Bhopal		
5	Dr. Pinky Baskey	Deputy Commissioner (CCO), Bhopal		

2. The following officers attended the State Co-ordination meeting in respect of Madhya Pradesh in virtual mode.

i. Shri Pratul Tiwari, Commisisoner CGST & Central Ex. Indore.
ii. Shri Manish Choudhary, Joint Commissioner, CGST, Bhopal.
iii. Shri Anil Manoria, Deputy Secretary, GST Council Secretariat.
iv. Shri Arvind Kumar, Assistant Director, DGGST, Western Zonal Unit, Mumbai.

3. At the outset, the Additional Commissioner (CCO), Bhopal Zone and Member Secretary, extended a warm welcome to all the members to the meeting.

4. Thereafter, following agenda points were taken up for discussion:

i. Review of minutes of the last State Coordination Committee meeting held on 27.05.2025.
ii. Review of minutes of the Grievance Redressal Committee meeting for the state of Madhya Pradesh held on 27.05.2025.
iii. Any other agenda item endorsed by the members with the permission of the Co-Chairs.

5. Dwelling on the first agenda point, the minutes of the second State Co-ordination Committee held on 27.05.2025 were reviewed and the gist of deliberations held, is as under: -

5.1 Appointment of separate Nodal Officers for Enforcement, Legal, GST registration and General Coordination for better coordination and information sharing: Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal, re-emphasized the importance of information sharing and essential role of Nodal officers for coordination. He further underscored the importance of coordination on the enforcement front. He stated that dedicated Nodal Officers from both the State and the Centre have already been appointed and their details shared, which would greatly improve information exchange and reduce response time.

5.2 Mutual participation in Audit Monitoring Committee Meeting (MCM): While highlighting the fact that regular Audit of taxpayers are being conducted by CGST department and Monitoring Committee Meetings **(**MCM) conducted in monthly basis by the Audit Commissionerate's at Indore and Bhopal. He again emphasized the need of mutual participation and stated that SGST officers are being invited to said meetings.

5.3. Special drive against fake entities and verification/cancellation of suspicious firms/bogus dealers: While discussing coordination on the enforcement front—particularly in relation to the special drive against fake entities, Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal, stated this year there was no such special drive and all verifications have been completed in respect of Madhya Pradesh and Annexure-B (Details of the recipients of the non-existent suppliers detected) has been issued. All fake entities detected during the special drive, along with details of their recipients, have been shared with the State GST (SGST) department. In addition, alert circulars and notices related to bogus firms and dealers are also being regularly communicated to the SGST department. Similarly, the SGST department is also forwarding references to the Central GST for verification of suspected fake entities, ensuring a two-way flow of information. It was also acknowledged that the response time can be improved further.

Shri Dhanaraju S, Commissioner, SGST Madhya Pradesh, emphasized the need to focus on new taxpayers who are either filing nil returns or showing high utilization of Input Tax Credit (ITC). Within this group, special attention should be given to proprietorships, partnerships, and private limited companies. He further informed that due diligence is being undertaken before preparing the list of fake entities liable for cancellation, and the matter should be attended to on priority. Shri Manas Ranjan Mohanty, Chief Commissioner, Bhopal Zone while agreeing with the observations stated that directions will be issued so that action is taken on such taxpayers on priority.

Further, on the concern raised by Shri Yogesh Yadav, Joint Commissioner, CGST Bhopal, regarding communications being sent directly to Range Officers, it was clarified that instructions relating to action against fake taxpayers are generally routed through Headquarters only. However, in certain cases, where specific inputs were received from Ranges or Divisions, the communications were addressed directly to the concerned formations. Shri S. Dhanaraju further added that a recent analysis of Cash and ITC utilization of the top 100 taxpayers had been carried out, and the findings might have been shared directly with the Ranges.

Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO Bhopal, observed that in the previous meeting it was discussed that, post-migration, both CGST and SGST departments are functioning within the same GSTN BO environment. This integration removes the necessity of maintaining a separate enforcement module. He therefore suggested that, from the present meeting onwards, this point may be dropped from discussion. Shri Dhanaraju S, Commissioner, SGST Madhya Pradesh accepted the proposal.

Shri Dhanaraju S, Commissioner, SGST Madhya Pradesh, while discussing the issue of fake registrations, stated that an officer posted in the same locality as the taxpayer is better placed to assess the genuineness of a registration applicant, as such officers are familiar with the business and trade profile of the area. This advantage is not available to CPC officers, which is why instances of fake ITC registrations are occurring under centralized processing, where offenders forge documents to obtain registration. He emphasized that officers should be sensitized to carefully scrutinize the documents uploaded with registration applications. In response, Ms. Pinky Baskey, Deputy Commissioner, Bhopal, informed that CPC officers have already been advised to verify documents issued by various authorities from the respective authorities' official websites, and although such instructions have been issued, the matter will be further looked into.

5.4 Closure of cases where taxpayer had requested for conclusion of proceedings: Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal, informed that during the last State Coordination Meeting, it was decided that closure reports should be issued in eligible cases after the completion of investigations and shared between Central GST (CGST) and State GST (SGST) departments. This measure is aimed at preventing multiple investigations against the same taxpayer on identical issues.

In line with this decision, closure reports issued by CGST Bhopal Commissionerate were also marked to State department. Other Commissionerates under the CGST Bhopal Zone have also been instructed to do the same. However, closure reports are not being received from SGST formations. Co-Chair Sh. Dhanaraju S. said he would be looking into the matter and instruct the investigation wing accordingly.

5.5 Establishment of GSTAT Benches in the state of Madhya Pradesh : Regarding the establishment of office of GSTAT Bench in Madhya Pradesh, Shri Faraz Ahmad Qureshi, the Additional Commissioner, CCO, Bhopal stated that establishment of GSTAT is the most pressing matter; and JS, DoR has directed to make temporary arrangements for the Tribunal Members and Staff for the intervening period. As the State PWD department is handling the office developmental work of GSTAT Bench at Bhopal, it was requested to Shri Dhanaraju S, Commissioner, SGST Madhya Pradesh to make a reference to the State PWD to make suitable arrangements.

Shri Dhanaraju S, Commissioner, SGST Madhya Pradesh informed that the premises is expected to be ready for use by 30th November, 2025.

5.6. Role of NACIN in capacity building of officers from CGST as well as SGST: Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal Zone, informed that steps are being taken to strengthen capacity building and training of SGST officers through NACIN (National Academy of Customs, Indirect Taxes and Narcotics) and new trainings are being organized where SGST officers are being invited to attend the same. He also requested to invite CGST officers wherever trainings are conducted by state.

6. Review of minutes of the Grievance Redressal Committee meeting for the state of Madhya Pradesh held on 25.07.2025 : Regarding the second agenda item on reviewing the minutes of the previous GRC meeting for Madhya Pradesh, Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal Zone, while briefly narrating important issues raised during the last GRC meeting, noted that since the GRC meeting is scheduled on the same day (08.09.2025), all related issues and key points from the last meeting may be addressed during the current session and the same was agreed upon.

7. Agenda items endorsed by the members with the permission of the Co-Chairs:

7.1 Achieving Return filing Targets: Shri Dhanaraju S., Commissioner, SGST Madhya Pradesh, stated that there are serious challenges in improving return-filing compliance. He pointed out that while monitoring is being carried out for the Top 100/500 taxpayers, a large number of dormant taxpayers remain outside the radar. Such taxpayers often avail and pass on substantial ITC before disappearing. He suggested that a monitoring mechanism should be developed to track such cases.

7.2 Issue Related to IGST Settlement Due to Missing Place of Supply Details: Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal Zone stated during the last meeting, challenges in IGST settlement arising from the absence of 'place of supply' information in payments made by DRC-03 were highlighted. All CGST formations may be instructed to ensure that the 'place of supply' is clearly mentioned in payments made through DRC-03.

7.3 Shri Faraz Ahmad Qureshi, Additional Commissioner, CCO, Bhopal Zone briefly discussed the novel modus operandi's noticed by DGGI Indore and shared during the last meeting. Shri Rajendra Meena, ADG, DGGI shared the information about a new modus requiring attention of other agencies viz.

(i) **Issue of Invoices in the name of e-recharge without any supply** – Shri Rajendra Meena, ADG, DGGI informed that recently DGGI Bhopal has booked a case where a financial technology (fin-tech) company, which is basically entities or business that uses digital technology to provide financial services, ranging from payments and money transfers to lending, investing, and insurance. However, it was found to be engaged also in issuing invoices in the name of mobile telecommunication/e-recharge/top-up facilities to BPOs without any underlying supply. These services provided by fin-tech companies are presently not regulated and thus it is being used as an opportunity to transfer illegitimate funds and ineligible ITC to recipients without actual supply. This modus operandi, accordingly, requires the attention of other agencies as well.

Shri Dhanaraju S., Commissioner, State GST, Madhya Pradesh added to this modus that apart from the ITC fraud, these fin-tech portals are also being used by certain organizers for issuing tickets for comedy or other live Shows and concerts etc to evade tax by taking bookings on the fin-tech platform but receiving the income in an undeclared bank account.

8. The Member Secretary thereafter invited any other agenda items for discussion with the approval of the co-chairs. As none were raised, the meeting concluded with a vote of thanks.

9. Schedule of next Meeting:

The date of next State Co-ordination Committee Meeting was decided to be informed in due course.

Digitally signed by
FARAZ AHMAD QURESHI
Date: 16-10-2025
15:40:46

(Faraz Ahmad Qureshi)
Member Secretary/
Additional Commissioner (CCO)

Copy To:

1. The Pr. DG, DGGST, New Delhi for information please.
2. The ADG, DGGST, Western Zonal Unit, Mumbai for information please.
3. The GST Council Secretariat, for information please.
4. All the Members of State Co-ordination Committee of Madhya Pradesh and Chhattisgarh.