

Minutes of Meeting

In compliance of the instructions issued by the GST Council secretariat vide OM dated 19.07.2023, the State-co-ordination meeting on Intelligence Sharing and Compliance Strategies between Central and Delhi State GST in Delhi Zone for the quarter ending 31st March, 2025 was held on **11.03.2025** at C.R. Building, IP Estate, New Delhi.

Following officers attended the meeting:

1. Shri Rajesh Sodhi, Principal Chief Commissioner, CGST & CX, Delhi Zone, (Chairman);
2. Sh. S. K. Singh, Special Commissioner, State GST, Govt of NCT of Delhi;
3. Sh. Devi Prasad Misra, Joint Secretary, GST Council Secretariat
4. Shri Shankar Prasad Sarma, Additional Commissioner, PCCO, CGST & CX, Delhi Zone.
5. Sh. Vadodaria Karanjit P., Additional Commissioner, State GST, Govt of NCT of Delhi
6. Shri Manish Kumar Chaudhary, Joint Director, DGGI, DZU, New Delhi;
7. Sh. Vishal Sharma, Assistant Commercial Manager, Ministry of Railways
8. Shri Prashant Kumar Jaiswal, Deputy Commissioner, PCCO, CGST & CX, Delhi Zone.
9. Shri R.K. Madhavan, Assistant Commissioner, PCCO, CGST & CX, Delhi Zone.

The meeting started with welcome of all members by the Chairman. The Chair apprised the participants that the meeting is being held to discuss common issues concerning both the Centre and State GST. Thereafter, discussions were held on action taken on the issues highlighted during previous meeting conducted on 22.03.2024 as well as other issues detailed as under:

1. Exchanging of details of Nodal Officers of State GST and Central GST authorities for intelligence sharing and coordination

Action in this regard has already been completed, as list of nodal officers for intelligence sharing and coordination has since been shared between the State GST and Central GST in Delhi. However, representatives of State GST informed that there is acute shortage of officers at the level of Assistant Commissioners due to which interaction between Centre and State could not be done effectively. The Chair advised that Additional Commissioner, PCCO, Delhi Zone and Additional

Commissioner, Delhi State GST can be nominated as Nodal Officers for intelligence sharing and co-ordination. The participants welcomed the proposal and the Chair directed to hold regular meetings between the officers for better coordination.

2. Blocking and unblocking of ITC as per prescribed timelines

The Chair highlighted the issues being faced by genuine taxpayers where the ITC is blocked on the basis of correspondence received from state GST but could not be unblocked even after the expiry of maximum period of one year in want of further directions. The Chair requested to review all such cases and make necessary communication accordingly.

3. Presentation on the Hyderabad model from the State of Delhi

Sh. S.K. Singh, Special Commissioner, State GST, Govt of NCT informed the Chair that State GST has tied up with IIT Hyderabad for automated scrutiny of returns and issuance of show cause notices via portal. 8 Modules including GSTR 09 Assessment, Scrutiny of Returns Assessments, TDS/TCS Discrepancies etc. have been made live whereas 4 Modules are undergoing User Acceptance Testing and 3 Modules are under development. The Chair enquired about the results achieved due to such automation. The Additional Commissioner, Delhi State GST informed that results have been positive and more than 15 thousand notices have been issued recently using the automated modules. The Chair requested State GST to arrange a presentation for officers of Delhi CGST also so that similar automation can be proposed in this Zone as it saves a lot of time and human effort. The Special Commissioner, Delhi State GST informed that a presentation will be scheduled shortly and officers of CGST, Delhi Zone will be requested to attend the same.

4. Verification of taxpayers covered under various Anveshan Reports

The Chair informed that DGARM is sending list of taxpayers for verification on the basis of detailed analysis of various risk parameters. Majority of the taxpayers shared in the Anveshan Reports are registered with state GST and due to delayed/non- receipt of verification reports from State GST, issues are being faced in sending of outcome report to DGARM. The Additional Commissioner, Delhi State GST requested to send list of all such taxpayers whose verification is pending and the verification shall be expedited.

5. Co-ordination between Centre and States on approaching deadlines for issuance of SCNs and Adjudication Orders for cases of F.Y. 2018-19 and 2019-20

The Chair informed that deadlines for issuance of SCNs and Adjudication Orders for cases of F.Y. 2018-19 and 2019-20 are approaching fast and requested for better co-ordination between State and Centre as many taxpayers in the supply chain are registered with State. The officers of Delhi State GST assured that all necessary co-operation shall be provided for timely issuance of SCNs/Orders.

6. Biometric Authentication System (BAS) for new registration applicants

The Chair enquired about the functioning of BAS centre in State GST. The Additional Commissioner, Delhi State GST informed that since the launch of BAS, the number of fake registration applications have witnessed significant dip. The Chair informed that 8 officers of CGST Delhi Zone have also been deputed at BAS Centre of State GST and 3 BAS centres manned by CGST officers are scheduled to be activated shortly, one each at C.R. Building, EIL Annexe Building and Nangal Raya. The Additional Commissioner, Delhi State GST informed that they have also introduced the system of sending Welcome Letters to new registrants and in all such cases where the letter is returned undelivered, necessary action of suspension/cancellation is being initiated.

7. Issues faced by taxpayers due to investigation by multiple agencies at the same time

The Chair touched upon the issues faced by various taxpayers wherein multiple agencies carry out preventive operations against a party at the same time causing undue harassment to the taxpayer. The Chair stressed upon the need for use of Enforcement Module in GSTN-BO by all agencies to book cases as it will prevent duplicity and the taxpayer will be able to co-operate with the investigating agency.

8. Conducting joint outreach programmes

The Chair advised that joint outreach programmes involving both Centre and State can be planned industry/service wise so that more persons can be brought under the tax net. The Special Commissioner, Delhi State GST informed that they will chalk out outreach programmes shortly and share dates/venues with Centre for their participation.

9. Issues faced by Ministry of Railways

Representative from Ministry of Railways informed that letters sent to their vendors for recovery of GST are not taken seriously by them causing hardship in collection and payment of appropriate GST. The Chair advised to send all issues faced by them to the concerned Centre/State GST office for taking necessary action.

10. Sharing of pro-revenue judgments

The Chair stressed on the need to share pro-revenue judgments between Centre and State as it may be helpful in defending cases before higher judicial forums. The Special Commissioner, Delhi State GST also acknowledged the same and informed that in the future meetings between Nodal officers, all such judgments can be shared and discussed.

The meeting ended with a vote of thanks to the chair.