

I/1693443/2023

	प्रधानमुख्यआयुक्तकार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER माल एवं सेवा कर व केन्द्रीय उत्पाद शुल्क, दिल्ली क्षेत्र, सी. आर. बिल्डिंग, GST & CX, DELHI ZONE, C.R. BUILDING, आई. पी. एस्टेट, नई दिल्ली - 110002 I.P. ESTATE, NEW DELHI - 110002 Tel: 011-23370852,	
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To,

- 1) The Principal Chief Commissioner, CGST & CX, Delhi Zone, (Co-chair);
- 2) The Principal Commissioner, State GST, Govt of NCT of Delhi, (Co-chair);
Vyapar Bhavan, IP Estate, New Delhi- 110002
- 3) The Pr. Director General, DGGST, 5th Floor, MTNL Building, Bhikaji Cama Place, New Delhi
- 4) Ms. Kriti Garg, Special Commissioner, State GST, Govt of NCT of Delhi;
Vyapar Bhavan, IP Estate, New Delhi- 110002
- 5) Dr. Anees Cherkunnath, Joint Commissioner, PCCO, CGST & CX, Delhi Zone;
- 6) Shri Manish Kumar Chaudhary, Joint Director, DGCI, DZU, New Delhi.

Madam/ Sir,

Subject: Minutes of the Meeting between Centre and State GST held on 09.11.2023 –reg.

Kind reference is invited to the Meeting between Centre and State GST held on 09.11.2023 at C.R.Building, I.P.Estate, New Delhi-110002.

2. In this regard, please find enclosed herewith the Minutes of the aforesaid Meeting, duly approved by the Principal Chief Commissioner, CGST Delhi Zone.

Encl: As above.

Yours faithfully,

Signed by Shashikant
Mehta

Date: 04-12-2023 12:25:05

Reason: Approved

(Shashikant Mehta)

Deputy Commissioner, PCCO,
CGST & CX, Delhi Zone

Minutes of Meeting

In compliance to the instructions issued by the GST Counsel 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 was conducted on 09.11.2023 at C.R. Building, IP Estates, New Delhi.

Following officers attended the same:

1. Shri Rajesh Sodhi, Principal Chief Commissioner, CGST & CX, Delhi Zone, (Co-chair);
2. Smt. Seema Arora, Principal Director General, DGGST, New Delhi;
3. Shri A. Anbarasu, Principal Commissioner, State GST , Govt of NCT of Delhi, (Co-chair);
4. Ms. Kriti Garg, Special Commissioner, State GST , Govt of NCT of Delhi;
5. Dr. Anees Cherkunnath, Joint Commissioner, PCCO, CGST &CX, Delhi Zone.
6. Shri Manish Kumar Chaudhary, Joint Director, DGGI, DZU, New Delhi.

The Point-wise details are as under:

1. Intelligence Sharing:

The committee deliberated on intelligence sharing, specifically concerning best practices to curb tax evasion, between the central and state agencies to enhance compliance in the Delhi zone.

The state GST reported that they have established a Tax Policy Research Augmentation Unit. Similarly, all CGST Commissionerates in Delhi have a Data Research and Augmentation Centre for Assessee wise and sector analysis. Consensus was reached by the committee on the benefit of intelligence inputs and best practice sharing to boost compliance and revenue in the zone.

The Joint Director, DGGI highlighted the issues with delays in compliance when investigation letters are sent to the state for blocking of ITC (Input Tax Credit). The State GST agreed for ensuring expedited compliance in such instances.

2. Appointment of Nodal Officers:

- In order to ensure better coordination between Centre and State, the committee resolved to appoint nodal officers in each CGST Commissionerates of the centre and each block of the state GST.

- A comprehensive list of nodal officers(zone-wise), along with their contact information, will be circulated between state and centre for enhanced coordination.

- State GST discussed possibility of creation of an online portal to facilitate the sharing of basic investigation details between the state and central authorities. Modalities of such mechanism to be discussed in future meetings.

3. Joint Outreach Programs:

- The possibility of conducting joint outreach programs with the trade community in Delhi was discussed, aiming to bolster compliance awareness and combat tax evasion.

4. Hyderabad Model of Automation:

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- The Hyderabad model for the automated scrutiny of returns and issuance of show cause notices via portal was discussed by the State authorities which has been implemented on pilot basis and has been recommended by the GST Network.
- The State GST Delhi agreed to provide a presentation on the model's implementation in the next meeting.

5. Registration related issues:

- The State GST Delhi informed about establishment of a centralized registration cell, like Central CPC, leading to a reduction in deemed registrations.
- The state GST requested the central authorities to explore possibility of sharing risk scores for ARN (Application Reference Number) for better handling of sensitive cases as provided by DGARM to centre.

6. Interagency Deputation:

- The Principal Commissioner of the state suggested that centre officers could join the state department on a deputation basis. Central authorities expressed willingness of officers to join but mentioned that decision on the same would be taken by CBIC.

7. Actions Proposed:

1. The State GST and Central GST authorities in Delhi to exchange the list of nodal officers for intelligence sharing and coordination.
2. State GST Delhi to address delays in compliance regarding ITC blocking and ensure swift action.
3. The committee will receive a presentation on the Hyderabad model from the State of Delhi in the next meeting.
4. The centre to explore modalities of sharing high-risk ARN sheet with the State of Delhi for synchronizing registration scrutiny efforts.
5. The centre to share the calendar of outreach programs well in advance for deployment of suitable officials from the State department for joint outreach programs.

The meeting ended with a vote of thanks to the Co-chairs.