मुख्य आयुक्त कार्यालय
केंद्रीय माल और सेवा कर,
अहमदाबाद क्षेत्र
जीएसटी भवन, राजस्व मार्ग,
अम्बावाड़ी, अहमदाबाद- ३८००१५

सत्यमेव जयते

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MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF GST [CGST AND SGST] ADMNISTRATION OF GUJARAT STATE, HELD ON 20TH OF JANUARY, 2026, CO-CHAIRED BY CHIEF COMMISSIONER, CGST, AHMEDABAD ZONE, AHMEDABAD AND CHIEF COMMISSIONER OF STATE TAX, SGST, GUJARAT

Meeting of the State Coordination Committee (SCC) comprising of CGST, Ahmedabad & Vadodara Zone, State GST Administration, Gujarat, DGGI, Ahmedabad Zonal Unit, DGGI, Surat Zonal Unit, and Railways was held on 20/01/2026 at 11:30 AM at the Conference Hall, 7TH Floor, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad, Gujarat-380015 through hybrid mode. The Gujarat State Coordination Committee was co-chaired by Shri Sunil Kumar Mall, Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad and Ms. Arti Kanwar, Chief Commissioner of SGST, Gujarat.

2 . The following officers attended the meeting of the State Coordination Committee on 20/01/2026:

Central GST Officers		
S. No	**Name**	**Designation**
1	Shri Rajeev Gupta	Principal Chief Commissioner, CGST, Vadodara Zone.
2	Shri Sunil Kumar Mall	Chief Commissioner, CGST Ahmedabad Zone - **Co-Chair and Convener.**
3	Shri Lalit Prasad	Pr. Commissioner, CGST Audit Ahmedabad and Audit Rajkot.
4	Shri Pankaj Dwivedi	Additional Director General, DGGI, Zonal Unit, Surat.
5	Shri Nagendra Yadav	Commissioner, CGST Gandhinagar Commissionerate.
6	Shri Alok Sharma	Additional Commissioner, CGST Audit Ahmedabad
7	Shri Sachin Gusia	Addl. Commissioner, CCO, CGST Ahmedabad Zone and **Nodal Officer**
8	Shri Rajesh Kumar	Addl. Director, DGGI, AZU, Ahmedabad
9	Shri Rajesh Tripathi	Additional Commissioner, Audit Commissionerate, Ahmedabad.
10	Shri Nithinkrishna Shenoy	Joint Commissioner, CGST, Ahmedabad South Commissionerate
11	Shri Shaji Mathew	Assistant Commissioner, CCO, CGST Ahmedabad

		Zone
12	Ms. Smita Roy	Deputy Secretary, GST Council Secretariat, New Delhi.
13	Shri Partaparam Mehra	Assistant Director, DG GST – WZ, Mumbai.

Gujarat State GST Officers		
S. No	**Name (Ms./Sh.)**	**Designation**
1	Ms. Arti Kanwar	Chief Commissioner of State Tax (IAS) **Co-Chair**
2	Shri Dharmendra C. Herma	Additional Commissioner of State Tax, Enforcement (IRS), SGST - **Nodal Officer**
3	Shri Atul B. Mehta	Additional Commissioner of State Tax, Admin
4	Shri Kamal D. Shukla	Additional Commissioner of State Tax, Legal
5	Shri Bimbisar A. Solanki	Joint Commissioner of State Tax, E-governance.
6	Shri Vishal A. Zala	Deputy Commissioner of State Tax, Admin

Officer of Ministry of Railways		
S. No	**Name (Ms./Sh.)**	**Designation**
1	Shri Hafiz Ali Khan	Assistant Commercial Manager, Ahmedabad Division, Western Railway.

3 . Shri Sachin Gusia, Additional Commissioner of CGST (Nodal Officer), Ahmedabad Zone, Ahmedabad warmly welcomed both the Co-Chairs and all the members of State Coordination Committee (SCC). Thereafter, he requested both the Chief Commissioner (Central & State) Co-Chairs for confirmation of minutes of the last meeting held on 08.10.2025 and the same was perused and confirmed.

4. The Chief Commissioner of CGST Ahmedabad Zone and the Chief Commissioner of State Tax, Gujarat both underscored the vital importance of seamless coordination between the Central and State GST administrations. They further informed that such collaboration is essential for the effective implementation, enforcement, and compliance of GST laws within the state, ensuring better tax governance and streamlined processes for taxpayers.

The Additional Commissioner (Nodal Officer), CCO, CGST Ahmedabad, with the permission of co-chairs, proceeded to discuss each agenda point of the current meeting as under:

5. ACTIONABLE POINTS OF MOM DATED 08/10/2025:

<u>**Para 5.1** Sharing of data – Enforcement Wing – CGST & DGGI authority</u> :

The Additional Commissioner (Nodal Officer), CCO, CGST Ahmedabad Zone apprised the committee that data for April, 2025 to September, 2025, in prescribed format, for the CGST Ahmedabad & Vadodara Zone, including DGGI Ahmedabad & Surat has been shared with the State GST Nodal Officer. Reciprocally, SGST data for the same period has been received by CGST Nodal Officer. The next data exchange for the period from October, 2025 to March, 2026 is mandated for sharing in the month of April, 2026.

Chief Commissioner, CGST, Ahmedabad inquired about the periodicity and compliance with the need of the data-sharing. The Additional Commissioner (Nodal Officer), CCO, CGST, Ahmedabad confirmed that the schedule is being strictly followed and highlighted that this data exchange prevents duplicate investigation and allows both departments to leverage shared intelligence on evasion patterns / modus operandi to identify similar risks within their respective jurisdictions. The Additional Commissioner (Nodal Officer), CCO, CGST, Ahmedabad informed the Chief Commissioner, SGST, Ahmedabad, that a similar data-sharing mechanism is in place for Audit. During their quarterly meetings, both CGST and SGST Audit wings exchange significant audit observations to enhance departmental synergy.

Para 5.4 Pending Adjudication in respect of SCNs issued by CGST Authorities:

The Additional Commissioner (Nodal Officer), CCO, CGST, Ahmedabad informed that 140 show cause notices issued to taxpayers under SGST jurisdiction are currently pending adjudication. These cases will be finalized in due course, and the relevant details will be shared upon completion.

6. NEW AGENDA POINT

6.1 Agenda point proposed by Directorate General of GST Intelligence (DGGI), Surat:

Legal Background: Section 6 of the Central Goods and Services Tax Act, 2017 provides the statutory framework for cross-empowerment and coordination between Central and State tax authorities. Sub-section (2) of Section 6 stipulates that where a proper officer under one Act has initiated proceedings on a subject matter, the proper officer under the other Act shall not initiate proceedings on the same subject matter.

a. **Issuance of Form DRC-04 against Form DRC-03**:

During enforcement proceedings, taxpayers often make voluntary payments through Form DRC-03. In terms of Rule 142 of the CGST Rules, 2017, such payments are required to be acknowledged by issuance of Form DRC-04 by the jurisdictional proper officer. However, delays are observed where such payments are made during some proceedings initiated by non-jurisdictional authorities example DGGI.

It is proposed that both CGST and SGST administrations designate nodal officers for enforcement coordination, who shall facilitate verification of payments made through Form DRC-03 and ensure timely issuance of Form DRC-04 by the jurisdictional proper officer.

Shri Pankaj Diwedi, ADG, DGGI Surat informed about an ongoing issue of request for issuance of DRC-04 from SGST and noted that data discrepancies appear to be obstructing the issuance of DRC-04. Furthermore, he emphasized that the DRC-04 is essential not only for payment reconciliation but also for the timely processing of officer's rewards, which are currently stalled due to these delays. Chief Commissioner, CGST, Ahmedabad inquired whether the delay in issuing DRC-04 is due to technical issues or administrative inaction. ADG, DGGI Surat clarified that feedback from his office indicates administrative inaction on the part of the SGST, despite repeated requests for the same. Chief Commissioner, SGST assured that this matter would be addressed in their review meeting and formal directive will be issued to ensure the timely issuance of DRC-04.

Chief Commissioner, CGST, Ahmedabad advised against the appointment of a new Nodal Officer to prevent creating an unnecessary administrative layer. Instead, he recommended direct engagement with the jurisdictional Assistant Commissioner of the concerned range. He further suggested that matters be escalated to the Commissioner or Chief Commissioner only if delays persist. He further informed that directions will be issued to all CGST officers to ensure prompt issuance of DRC-04.

Shri Rajesh Kumar, Additional Director, DGGI, Ahmedabad informed that unless jurisdictional range officer knows that other agency has got issued DRC-03 by the taxpayer, the range officer will be unable to issue DRC-04. Chief Commissioner, SGST informed that in SGST they will take review and resolve the identified issues. Shri Rajeev Gupta, Principal Chief Commissioner, CGST, Vadodara inquired whether DRC-03 and DRC-04 data is available through the Back Office (BO) system. In response, Additional Commissioner (Nodal Officer), CGST, Ahmedabad informed that this data is indeed accessible and informed that CBIC actively monitors issuance of DRC-04. The Principal Chief Commissioner, CGST, Vadodara emphasized that the timely issuance of DRC-04 is critical to preventing unnecessary litigation. He further pointed out that DRC-04 is essential for clearly defining settled liabilities, providing formal acknowledgement that the respective tax has been paid. Chief Commissioner, CGST, Ahmedabad informed that while institutional monitoring remains a continuous and robust process, the current delay appears to be an isolated occurrence limited to a specific case rather than a systemic issue. Shri D C Herma, Additional Commissioner, SGST highlighted a recurring procedural challenge wherein taxpayers frequently omit critical details in their DRC-03 filings. He further pointed out that since a single GSTIN often contains numerous DRC-03 entries, it is imperative for taxpayers to explicitly specify each payment to its corresponding demand to facilitate the issuance of the DRC-04. ADG, DGGI, Surat informed that requiring taxpayers to specify case details against their payments would greatly enhance reconciliation accuracy and streamline the verification process for jurisdictional officers.

b. **Pre-consultation before transfer of investigation under Section 6(2)**:

It is frequently observed that investigations are transferred between CGST and SGST authorities after discovery of parallel action on the same issue against the same taxpayer. To avoid duplication of effort and procedural inefficiencies, a Standard Operating Procedure may be prescribed mandating pre-consultation with the counterpart authority prior to transfer of investigation under Section 6(2) of the CGST/SGST Act.

ADG, DGGI, Surat emphasized that rather than a formal Standard Operating Procedure (SOP), the primary requirement is improved clarity in official correspondence. He cited 2-3 instances of Rajkot region where investigations initiated by the SGST involved units under Central jurisdiction. The cases initiated by DGGI were subsequently transferred to the SGST following the discovery of additional point of investigation as the SGST has yet to conclude its proceedings. Shri D C Herma, Additional Commissioner, SGST responded by acknowledging a specific case in Surat. He explained that since the SGST had already issued a DRC-01A and the investigation was nearing completion, the case subsequently referred by DGGI Surat could not be integrated or taken up by the SGST at that stage. Regarding the pending case in Rajkot, he informed that he will review the status and will provide an update.

Shri D. C. Herma, Additional Commissioner, SGST highlighted a recurring challenge where taxpayers contest SGST proceedings on the grounds that summons have already been issued by the CGST. He clarified that SGST's position is that the issuance of a summons does not constitute the formal initiation of a case and hence SGST is authorised to investigate points not covered by the CGST's inquiry. He further informed that the transfer of such cases is handled through mutual consultation between the concerned SGST and CGST officers to ensure administrative consistency.

Shri Sachin Gusia, Additional Commissioner (Nodal Officer), CGST, Ahmedabad cited the recent Supreme Court judgment dated 14.08.2025 in case of M/s. Armour Security (India) Ltd. V/s. Commissioner, CGST, Delhi East Commissionerate & ANR. [SLP(C) No. 6092 of 2025] and informed that this ruling establishes clear guidelines for the transfer of cases between SGST and CGST, which are currently being adhered to by both departments to resolve jurisdictional overlaps.

c. **Timely response to correspondence from counterpart authority**:

GST proceedings are statutorily time-bound. Delays in providing inputs such as panchnamas, statements, registration records, or cancellation reasons adversely impact the progress of proceedings. Accordingly, designation of nodal officers in both CGST and SGST administrations is proposed to ensure timely and effective inter-authority communication.

The Chief Commissioner, CGST, Ahmedabad informed ADG, DGGI, Surat to provide a specific case to better appreciate the nuances of the issue and determining the appropriate course of action. He further stated that instances of inordinate delay should be escalated immediately to the concerned authorities and advised against waiting for scheduled coordination committee meetings to resolve such matters, urging immediate intervention when delays occur.

7. Other issues taken up for discussion with the permission of Co-Chairs:

A. The Principal Chief Commissioner, CGST, Vadodara informed that details of cases initiated by both the CGST and SGST be updated within the Office 365 platform. This centralized repository will serve as a shared knowledge base, ensuring that both departments have real-time visibility into which agency is investigating a particular taxpayer, thereby preventing duplicated efforts. Chief Commissioner, CGST, Ahmedabad inquired about the exact timeline for data entry, specifically asking at what stage of an investigation an entry should be made in Office 365 platform to ensure real-time visibility. Shri Sachin Gusia, Additional Commissioner (Nodal Officer), CGST, Ahmedabad clarified that while CGST entries are made regularly and reconciled with MPR and DIGIT records, the Office 365 platform is currently not available to the SGST. He further informed that this discrepancy in access poses a challenge to the proposed shared tracking mechanism between the two departments. Shri D C Herma, Additional Commissioner, SGST informed that Office 365 is given by CBIC through ssoid@cbic.gov.in to CGST. To access the data they got Office 365 but were unable to access the CGST data so to bypass this technical barrier and ensure continued coordination, he informed the forum that the SGST has transitioned to sharing data by email in Excel spreadsheets in a prescribed format. Principal Chief Commissioner, CGST, Vadodara maintained that granting the SGST full access to Office 365 is essential for seamless coordination and the specific administrative authority for granting these permission needs to be apprised of the need to give access to SGST. Chief Commissioner, CGST, Ahmedabad informed that CBIC will be requested to consider Office 365 access to SGST officers.

B. Shri Rajesh Kumar, Additional Director, DGGI, Ahmedabad raised a significant concern regarding ongoing fake invoice investigations. He further informed that taxpayers involved as either recipients or suppliers in this modus of fake invoices are successfully applying for and receiving registration cancellations from their respective ranges. This premature cancellation prevents officers from conducting essential back-end supplier investigations, thereby stalling the ability to establish the full chain of fraudulent supply. He emphasized the need for sensitizing the range officers regarding the implications of registration cancellations and proposed that before approving a cancellation request, the range should be mandated to verify the taxpayer's supply chain, ensuring that the entity is not a pivotal link in a fake invoice investigation. He further cited a specific investigation involving a unit in Gandhidham. The inquiry originated from a Noida based supplier, leading the unit to deposit a portion of the disputed amount and SGST has also got deposited for other suppliers. However, the unit maintained numerous suppliers in Delhi whose registrations had already been cancelled. He further informed that these cancellations created significant hurdles, effectively preventing the investigation from tracing the supply chain further to establish the origin of the credit. He insisted that jurisdictional ranges specifically within the Ahmedabad and Vadodara zones be sensitized in this regard. The Additional Commissioner (Nodal Officer), CGST, Ahmedabad informed that in CGST the range don't have access to check the supplier details and this facility is available with SGST officers. Chief Commissioner, CGST, Ahmedabad impressed upon the need to sensitize the range officers to do some check before cancelling the registration and provide such access of checking supplier details to range officers also.

C. Shri B A Solanki, Joint Commissioner informed that a list of taxpayers identified for recovery has been prepared by SGST and will be shared with CGST. He clarified the procedural stance that recovery actions must be executed by the concerned jurisdiction authority who originally issued the DRC-07 regardless of whether the taxpayer falls under CGST or SGST jurisdiction.

D. The Principal Chief Commissioner, CGST, Vadodara raised concerns regarding the high volume of GSTR-3A notices (Notice to return defaulter u/s 46 for not filing return) issued for non-filing of returns and non-payment of tax. He further pointed out that many of these cases have remained pending for over a year without finalization because the taxpayers fail to appear or respond. He characterized these instances not merely as administrative lapses by taxpayer but as fit case for intelligence suggesting that such persistent non-compliance is a strong indicator of fake entities.

E. The Principal Chief Commissioner, CGST, Vadodara highlighted that for refund claims categorized as medium and high risk, the system does not provide the proper officer with the specific risk parameters or the reasoning behind the risk categorization. This lack of transparency has created grey areas in the refund sanction process by the proper officer and this issue has already been formally escalated to the CBIC for technical resolution. Chief Commissioner, CGST, Ahmedabad informed that these concerns will be taken up with the jurisdictional Commissionerates to ensure consistent handling of such claims.

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

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

Digitally signed by
SACHIN GUSIA
Date: 05-03-2026
10:46:55

(**Sachin Gusia**),
Additional Commissioner & Nodal Officer,
CCO, CGST, Ahmedabad Zone

File No.: GCCO/TECH/MEET/23/2023-TECH Date: 05-03-2026

Copy to: -

1. The Principal Director General, DGGST, New Delhi.
2. The Chief Commissioner, SGST, Gujarat.
3. The Pr. 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. The Additional Director, DGGI-Surat Zonal Unit, Surat.
9. The Senior Divisional Commercial Manager, Ahmedabad Division, Western Railway.
10. Guard File.