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**OFFICE OF THE CHIEF COMMISSIONER**
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## Minutes of the State Co-ordination Committee Meeting of Chhattisgarh held on 28.10.2025

The State Co-ordination Committee for the state of Chhattisgarh was held on28.10.2025 in the Conference Hall at New Circuit House, Sector-24, Atal Nagar, Nava Raipur (C.G.). The meeting was attended by the following officers:

| CENTRAL GST | | | STATE GST | |
|---|---|---|---|---|
| **Sl. No.** | **Name of the Officer** | **Designation** | **Name of the Officer** | **Designation** |
| 1 | Sh. Manas Ranjan Mohanty | Chief Commissioner, Madhya Pradesh & Chhattisgarh | Sh. Pushpendra Kumar Meena | Commissioner, SGST, Chhattisgarh |
| 2 | Sh. Parag Chakor Borkar | Pr. Commissioner, Raipur | Sh. Narendra Verma | Joint Commissioner (Enforcement), Chhattisgarh |
| 3 | Sh. Vinod Kumar Agrawal | Additional Director General, DGGI, Raipur Zonal Unit | Sh. Deepak Giri | Joint Commissioner, SGST,CG. |
| 4 | Sh. Faraz Ahmad Qureshi | Additional Commissioner (CCO), Bhopal | Sh. Hemant Sinha | Deputy Commissioner, SGST,CG. |
| 5 | Sh. Amit Choudhary | Joint Commissioner, CGST, Raipur | Smt. Pratishtha Thakur | Deputy Commissioner, SGST,CG. |
| 6 | Dr. Pinky Baskey | Deputy Commissioner (CCO), Bhopal | ---- | ---- |

**2.** Additionally, the meeting was also attended by the following officers in virtual mode:

**i.** Shri Anil Manoria, Deputy Secretary GST Council Secretariat
**ii.** Shri Arvind Kumar, Assistant Director, DGGST, WZU Mumbai.

3. Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO) and Member Secretary, SCC, Chhattisgarh, after obtaining permission from the Chair, commenced the meeting by welcoming all attendees and introducing the members present. He further stated that the previous SCC meeting was held on 06.03.2025, and although the meeting is scheduled to be held on a quarterly basis, due to scheduling constraints, it could not be conducted earlier. Thereafter, the agenda points for the meeting were introduced as under:

**i.** Review of minutes of the State Coordination Committee meeting of Chhattisgarh held on 06.03.2025.

**ii.** Review of minutes of the Grievance Redressal Committee meeting for the state of Chhattisgarh held on 07.03.2025

**iii.** Any other agenda item endorsed by the members with the permission of the Co-Chairs.

**4.** Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), further stated that the Review of Minutes of the previous GRC meeting could be taken up during the GRC meeting scheduled later in the day. Thereafter, dwelling upon the first agenda point, the Minutes of the State Coordination Committee Meeting of Chhattisgarh held on 06.03.2025 were reviewed, and the gist of the deliberations held is summarized as under:

**4.1** Nodal officers for co-ordination: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO) informed that fresh appointment of Nodal Officers for Audit, Registration, Legal, Enforcement, and Verification/Identification of Bogus Firms has been made by CGST in June 2025. However, the earlier order regarding appointment of Nodal Officers from the SGST side was issued on 02.04.2024, wherein Shri Narendra Kumar Verma, Joint Commissioner was nominated for Enforcement, Shri Manish Mishra, Joint Commissioner for Legal, and Shri Hemant Sinha, Deputy Commissioner for GST Registration and General Coordination.

Shri Pushpendra Kumar Meena, Commissioner, SGST, while agreeing to the existing nominations, proposed that in place of Shri Manish Mishra, Shri Deepak Giri (Joint Commissioner) may be nominated for coordination on Legal aspects.

**4.2** Weeding out of Fake Registrations: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), CGST Bhopal Zone, stated that the most important area requiring coordinated efforts between CGST and SGST is the weeding out of fake registrations. He recalled that in the previous meeting, concerns were raised by both SGST and CGST regarding action taken on alert circulars exchanged between the two departments. It was observed last time that some references received from SGST were missed at the CGST end, and accordingly, a compiled list of such cases was sought from SGST and subsequently circulated among CGST formations. Shri Faraz Ahmad Qureshi enquired whether any such pending cases still remain.

Responding to this, Shri Narendra Kumar Verma, Joint Commissioner, SGST Chhattisgarh, stated that in respect of 15 entities falling under the jurisdiction of CGST, the registrations have not yet been cancelled, due to which these entities continue to file returns.

Physical verification reports in these cases have also been shared with CGST formations. He highlighted that this situation is raising questions from the recipients from whom fake ITC has already been recovered, who argue that the suppliers cannot be termed fake when their registration is still active and returns continue to be filed.

Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, further pointed out two major fake ITC suppliers, in whose cases arrests have also been made, but whose registrations still remain active, despite being the masterminds behind fake ITC operations. Shri Parag Chakor Borkar, Commissioner, CGST Raipur, responded that a list of all such entities may kindly be shared on the coordination WhatsApp group so that immediate action may be initiated.

Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone suggested that in specific cases where timely action is necessary to protect revenue, the Chief Commissioner Office, CGST Bhopal Zone may also be kept in the loop, enabling closer follow-up and monitoring of action taken.

Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, informed that 622 potential fake entities were identified through desk-based analysis during June to September 2025, and upon physical verification, approximately 450 entities were found bogus. He emphasized that the operation of bogus firms is a major area of concern, especially at the stage of granting new registrations, where fictitious electricity bills and rent agreements are frequently uploaded. In 60–70% of cases, the falsity of documents is clearly visible, and such persons can be identified easily. He further stated that in SGST, a list of officers who have granted registration to such fake entities has been circulated to ensure alertness and accountability.

Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone, added that with effect from 01.11.2025, the process of granting new registrations in CGST has been decentralized from CPC Cell to respective Range Offices, and a database is being developed to track which officers are granting registrations to fake entities.

Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, reiterated that only well-informed officers should be entrusted with the responsibility of granting registrations. He mentioned that 03 days is sufficient to process registration applications, and SGST officers have been directed accordingly. He informed that physical verification is being conducted within 15 days of the grant of registration, supported by a detailed SOP questionnaire designed to assess the genuineness of business intent. He highlighted a growing trend where fake dealers rent small premises with a person seated only to create a façade of business, whereas large outward supplies are reflected in GSTR-1. He also informed that a survey of already registered taxpayers is being undertaken to identify and weed out bogus firms.

Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone, acknowledged the suggestions of Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, and stated that these best practices may be replicated in CGST formations as well.

**4.3** Mutual Participation in MCM Audit Meetings.: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), CGST Bhopal Zone, pointed out that in the last meeting it was informed that a dedicated Audit vertical had not yet been created in State GST;

however, two officers of the rank of Joint Commissioner were being specifically assigned to Audit work.

Responding to this, Shri Narendra Kumar Verma, Joint Commissioner, SGST Chhattisgarh, stated that a team comprising 02 Joint Commissioners and 08 Deputy Commissioners has now been appointed, and audit activities have been undertaken since July 2025. Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, further added that audit teams have been constituted at both field level and headquarters level, mandated to conduct three types of audits.

- First type: Specialized audits for which 35 Chartered Accountant firms have been hired, accompanied by SGST officers, with a focus on negative settlement dealers.
- Second type: Audit of 28,000 cases identified on the basis of 16 risk parameters.
- Third type: Based on the Gujarat State best practice, wherein the audit process is completed within one month, and 100 cases of works contract dealers have been allotted for such audits.

Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone, informed that in CGST, the Directorate General of Audit (DG Audit) shares a list of taxpayers selected for audit based on risk parameters, and a Monthly Monitoring Committee Meeting is conducted wherein all objections raised by the audit teams are reviewed and decisions are taken regarding whether to pursue or drop the objections. He suggested that officers from SGST may be deputed to attend these meetings, which would enhance coordination and provide valuable learning exposure for SGST officers. Similarly, CGST officers can join audit review meetings conducted by SGST.

Both co-chairs agreed on the need to strengthen focus on risk parameters. Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, highlighted that audit efforts are particularly concentrated on fake ITC cases, GSTR-1 vs GSTR-3B differences, and GSTR-7 vs GSTR-3B discrepancies, as significant revenue realization is being achieved from these areas.

**4.4** Sharing of Incident Reports/Closure Reports: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), CGST Bhopal Zone, highlighted that during the last SCC meeting, it was discussed that Incident Reports (IRs) are being regularly issued and shared with the concerned authorities. However, it has been informed by DGGI that IRs issued by SGST are not being received timely.

Shri Vinod Kumar Agrawal, Additional Director General, DGGI Raipur Zonal Unit, informed that although IRs are now being received from SGST, they are not received within the required timelines. He cited an instance where, upon visiting a premise based on an IR, it was found that the investigation had already been completed by SGST authorities, underscoring the need for timely submission of IRs to avoid multiple investigations and duplication of work.

Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO) further stated that as per practice, DGGI generally undertakes investigation in cases involving revenue of more than ₹5 crore. On the REIC platform, all IRs involving revenue above ₹5 crore are shared; therefore, a similar practice may be adopted for coordination between CGST and SGST.

In response, Shri Vinod Kumar Agrawal, Additional Director General, DGGI, clarified that in cases related to clandestine clearances and fake ITC, there is no monetary limit, whereas for other technical issues, the threshold is ₹2 crore for Raipur, while big ones like Delhi and Mumbai zones it is ₹5 crores.

The discussion then moved to the issue of closure of cases where taxpayers have requested conclusion of proceedings and issuance of closure orders. Shri Vinod Kumar Agrawal, Additional Director General, DGGI, informed that closure reports are invariably being issued in all eligible cases. However, Shri Narendra Kumar Verma, Joint Commissioner, SGST Chhattisgarh, mentioned that closure reports issued by DGGI are not being received by SGST.

Shri Vinod Kumar Agrawal confirmed that currently closure reports are shared only with taxpayers, but will henceforth also be shared with SGST authorities.

Shri Faraz Ahmad Qureshi reiterated that the advantages of closure orders were discussed in the previous SCC meeting. He explained that once a closure order is issued, it acts as an official confirmation that the matter has already been examined and proceedings for that period have been concluded, preventing redundant action. He informed that a draft format for closure orders was prepared and circulated as an outcome of the last meeting and the same will be shared again in the coordination WhatsApp group.

**4.5** Capacity-Building Initiatives: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), Bhopal Zone, informed that NACIN has recently organized a training course for SGST officials in Chhattisgarh. He further proposed that a training programme on Risk Parameters and Use Cases developed by SGST may also be organized for the training of CGST officials, and for this purpose, SGST officers may either utilize the NACIN platform or conduct the training through their own platform.

Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh stated that training programmes for SGST officials are being planned through NACIN only, and in this regard, a foundation-level training for all SGST officials in a staggered manner is being planned. He added that monthly trainings on specific important topics are also planned and are in the pipeline, and that a training schedule will be shared within a couple of days.

Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone, stated that weekly training sessions under the programme “Har Budhwar GST War” are being conducted in Madhya Pradesh, and suggested that links for the said weekly training may be shared with SGST officials in Chhattisgarh so that officers who have time may join and benefit from the learning.

Shri Faraz Ahmad Qureshi further added that NACIN will also be informed to share training details with SGST and reiterated that trainers from SGST are welcome to train CGST officials to share best practices followed in the SGST Department.

**4.6** Operationalization of GSTAT: Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), Bhopal Zone, stated that the major area of focus is the operationalization of the GSTAT Bench, and extended sincere thanks to Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh for making temporary arrangements for functioning of the GSTAT Bench at Raipur. He further informed that discussions are underway with the Nava Raipur Development Authority regarding the permanent infrastructure. Thereafter, issues concerning the impediments in finalizing the office space for full operationalization of the Bench were deliberated upon. It was informed that the GSTAT Members are presently undergoing training and that the GSTAT is most likely to commence functioning from the temporary office space from 01.12.2025.

**5. Thereafter, agenda point of Comparative GST Return Filing Status Strategies for Enhancing Return Filing Compliance and Revenue Augmentation through Arrear recovery was discussed and deliberated upon as under:**

**5.1** Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, informed that the SGST Department is currently issuing notices to taxpayers against whom arrears are pending, for attachment of their vacant plots and land. He stated that, generally, taxpayers are unwilling to forgo ownership of land, and consequently, they tend to come forward and clear outstanding dues. He highlighted an instance from Raipur where a taxpayer, fearing attachment of his vacant plot, paid ₹4 crore against the demand.

Further, he informed that for attachment of bank accounts, a meeting was held with Regional Managers of all major banks, wherein a list of defaulting taxpayers along with their PAN numbers was shared. Banks subsequently retrieved details of all accounts linked with those PAN numbers, and an exercise for attachment of such accounts has been initiated.

He also stated that information regarding the number of current accounts operating in banks, along with statements for the last three years, was obtained. Through this exercise, approximately 3,500 current accounts with operating balances exceeding ₹5 crore were identified, held by persons also registered under GST. Out of these, registrations of about 2,000 taxpayers have already been cancelled, and all such cases are being scrutinized for potential recovery through attachment of bank accounts where eligible.

Following this, Dr. Pinky Baskey, Deputy Commissioner (CCO), informed that Form DRC-22 (Order for attachment of property/bank account) is being issued manually by field formations, however, as confirmed by the GSTN team, DRC-22 is also issued online, and once issued, it is automatically communicated to the taxpayer. Taxpayers may file their objections in Form DRC-22A. Therefore, complaints regarding non-communication of bank account attachment can be addressed by issuing DRC-22 through the online mode.

**5.2** Regarding return filing compliance, Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, stated that GST return filing percentage in Chhattisgarh is among the lowest in India. Despite several awareness meetings with trade associations and tax practitioners, taxpayers are still not willing to file returns. He mentioned that approximately 90% of the state revenue is contributed by around 3,000 taxpayers out of a total of nearly 2 lakh registered taxpayers.

He informed that in March, the return-filing percentage improved significantly after general penalty notices were issued to return defaulters, and similar enforcement measures now need to be initiated to improve return filing. He further stated that strict measures are also being adopted in other States to enhance return-filing performance.

He added that taxpayers are being nudged via telephone for timely filing of returns. In cases involving significant revenue impact, officers personally visit taxpayer premises to ensure filing of returns.

**6.** Shri Pushpendra Kumar Meena, Commissioner, SGST Chhattisgarh, enquired about the best practices and use cases currently being followed in CGST. In response, Dr. Pinky Baskey, Deputy Commissioner (CCO), informed that under the "Pehchaan Series" initiative of DGARM, GST registrations are being identified where common digital identifiers, such as the same photograph uploaded across different PAN numbers, have been used to obtain multiple GST registrations. Physical verification of such entities is conducted to ascertain their Bonafide's, and registrations falling under State jurisdiction are forwarded to the respective State authorities.

Shri Pushpendra Kumar Meena further stated that DGARM is in the process of directly sharing such registration details with State authorities. He also proposed that a comprehensive document containing known methods and indicators for identifying bogus firms may be published for the benefit of field formations.

Upon the issue being raised that information gathering during investigations against CGST-registered taxpayers becomes challenging, Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO), Bhopal Zone, assured that details of such taxpayers may be shared through WhatsApp either with him or with the concerned nodal officer, and the same will be relayed to the concerned Anti-Evasion Branch or jurisdictional Range Officer for further necessary action.

**7.** The meeting concluded with the vote of thanks proposed by Shri Faraz Ahmad Qureshi, Member Secretary, SCC, Chhattisgarh.

**8.** This issues with the approval of the Co-chairs.

Digitally signed by
FARAZ AHMAD QURESHI
Date: 21-01-2026
13:33:24

Member Secretary, SCC, Chhattisgarh
& 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.