ગુજરાત રાજ્ય કર
Gujarat State Tax
करग्रहणात् समुन्नतिः

सत्यमेव जयते

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MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF GST [SGST AND CGST] ADMNISTRATION OF GUJARAT STATE, HELD ON 8 TH OF OCTOBER, 2025, CHAIRED BY CHIEF COMMISSIONER OF STATE TAX, SGST, GUJARAT AND CHIEF COMMISSIONER, CGST, AHMEDABAD ZONE, AHMEDABAD

Meeting of the State Coordination Committee (SCC) comprising of State GST Administration, Gujarat & CGST, Ahmedabad & Vadodara Zone, DGGI, Ahmedabad Zonal Unit, DGGI, Surat Zonal Unit and Railways was held on 08/10/2025 at 11:30 AM at the Conference Hall, Mezzanine Floor, Rajya Kar Bhavan, Ashram Road, Near Times of India, Ahmedabad, Gujarat-380009 through hybrid mode. The Gujarat State Coordination Committee was co-chaired by Shri Rajeev Topno, Chief Commissioner of SGST, Gujarat and Shri Sunil Kumar Mall, Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad.

2. The following officers attended the meeting of the State Coordination Committee on 08/10/2025:

Gujarat State GST Officers		
S. No	**Name (Ms./Sh.)**	**Designation**
1	Shri Rajeev Topno	Chief Commissioner of State Tax (IAS) **Co-Chair and Convener**
2	Smt. P. Bharathi	Special Commissioner of State Tax (IAS)
3	Smt. Sudiksha Rani	Additional Commissioner of State Tax, Audit (IRS)
4	Shri D. C. Herma	Additional Commissioner of State Tax, Enforcement (IRS), SGST - **Nodal Officer**
5	Shri Atul B. Mehta	Additional Commissioner of State Tax, Admin
6	Shri Kamal D. Shukla	Additional Commissioner of State Tax, Legal
7	Shri B. A. Solanki	Joint Commissioner of State Tax, E-governance.
8	Shri Vishal A. Zala	Deputy Commissioner of State Tax, Admin

Central GST Officers		
S. No	**Name**	**Designation**
1	Shri Sunil Kumar Mall	Chief Commissioner, CGST Ahmedabad Zone - **Co-Chair.**
2	Shri Sanjay Bansal	Pr. Commissioner, CGST Ahmedabad South Commissionerate.
3	Shri Lalit Prasad	Pr. Commissioner, CGST Audit Ahmedabad and Audit Rajkot.
4	Shri Nagendra Yadav	Commissioner, CGST Gandhinagar Commissionerate.
5	Shri Sachin Gusia	Addl. Commissioner, PCCO, CGST Ahmedabad Zone and **Nodal Officer**
6	Shri Rajesh Kumar	Addl. Director, DGGI, AZU, Ahmedabad
7	Shri Rupak Kumar	Addl. Director, DGGI, SZU, Surat
8	Shri Amit Kumar	Addl. Commissioner, PCCO, CGST Vadodara Zone
9	Shri Anil Kumar	Deputy Secretary, GST Council Secretariat, New Delhi.
10	Shri Partaparam Mehra	Assistant Director, DG GST – WZ, Mumbai.

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 Atul B. Mehta, Additional Commissioner of SGST (Admin), Gujarat warmly welcomed both the Hon'ble Co-chairs and all the members of State Coordination Committee (SCC).

4. Shri Kamal D. Shukla, Additional Commissioner of SGST (Legal) requested both the Chief Commissioner (State & Central) Co-Chair for confirmation of minutes of the last meeting held on 27.05.2025 and the same was perused.

5. The Chief Commissioner of State Tax, Gujarat (Co-chair), and the Chief Commissioner of CGST Ahmedabad Zone, Ahmedabad, 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 of SGST, with the permission of co-chairs, proceeded to discuss each agenda point of the current meeting as under:

6. ACTIONABLE POINTS OF MOM DATED 27/05/2025:

Para 5.1 Sharing of data – Enforcement Wing – CGST & DGGI authority:

The Additional Commissioner, PCCO, CGST Ahmedabad Zone and Nodal Officer informed the committee members that the entire case data in prescribed format for the Commissionerates of CGST Ahmedabad Zone, CGST Vadodara Zone, and DGGI Ahmedabad had already been shared with the State GST Nodal Officer via email. However, the data from DGGI Surat is still pending. The matter is being pursued with DGGI Surat to submit the data on a priority basis, which will then be shared with the State GST Nodal Officer as soon as possible. Since data from SGST had not been shared yet, the Additional Commissioner, SGST (Enforcement), assured that the entire case data from the enforcement wing will be shared with the CGST Nodal Officer within a week.

Para 5.2 Sharing of good audit para – Audit Wing

The Additional Commissioner, SGST (Audit), informed the committee that they have shared good audit paras with CGST Audit. The Pr. Commissioner, CGST Audit, also informed that they have also shared the good audit paras with SGST Audit.

Further, the Chief Commissioner, SGST pointed out the issue regarding CAG Audit calling for information and records of taxpayer and inquired whether such issue is being faced by CGST. The Additional Commissioner, SGST (Audit), further highlighted that CAG Audit is raising paras based on the returns of the taxpayer and as no scrutiny is being done by the officers so no documents are called for from the taxpayer. The Principal Commissioner, CGST, Audit, Ahmedabad pointed out that there is list of whitelist documents which are not to be called for from the taxpayer as they are available online and rest of the documents can be called for as per the directions of DG, Audit, CBIC, New Delhi. The Pr. Commissioner, CGST, Audit, Ahmedabad informed that the said list of whitelist documents will be shared with SGST. The Additional Commissioner, SGST (Audit) highlighted that she had also discussed the issue with ADG Audit and further informed that the issue is not with GST audit but of CAG Audit.

The Chief Commissioner, CGST, Ahmedabad emphasized that since there is no exhaustive scrutiny of returns and the Department is not authorized to request supporting documents during scrutiny, the CAG audit raises paras based solely on the returns filed by taxpayers. Due to this limitation, the Department is unable to effectively address and resolve issues because of the lack of access to supporting documentation during scrutiny.

The Principal Commissioner, CGST, Audit, informed that when the CAG Audit requests documents, those documents are collected from the taxpayer on behalf of the CAG Audit and then submitted to the CAG.

The Chief Commissioner, CGST, Ahmedabad inquired whether the returns filed by taxpayers are subjected to mandatory and exhaustive scrutiny by field officers for correctness before the CAG conducts an audit.

The Additional Commissioner, CGST and Nodal Officer informed that the system uses certain parameters to automatically select taxpayers whose returns are to be scrutinized. When additional documents are required during scrutiny, a notice in Form GST ASMT-10 (Notice for intimating discrepancies in the return after scrutiny) is issued to the taxpayer under Rule 99(1) of the CGST Rules, 2017. The taxpayer is then required to submit a reply using Form GST ASMT-11 (Reply to the notice issued under Section 61 intimating discrepancies in the return) as per Rule 99(2) of the CGST Rules, 2017. If the taxpayer's reply is found satisfactory, the authorities issue Form GST ASMT-12 (Order of acceptance of reply against the notice issued under Section 61) in accordance with Rule 99(3) of the CGST Rules, 2017.

The Additional Commissioner, SGST (Audit), informed that it is not feasible to call for documents on the advice of the CAG without issuing a formal notice, particularly when there is no ongoing scrutiny of the taxpayer's return by the officer.

The Additional Commissioner, SGST (Admin), informed that the issues raised by the CAG mostly pertain to registration, cancellation, refund acknowledgment, and cases involving the invocation of Section 73. In all these cases, officers faced challenges in initiating timely action because, in the absence of necessary documents, they were unable to proceed and close the paras.

The Chief Commissioner, SGST, suggested that both the SGST and CGST Audit sections examine the issue collaboratively to find an amicable solution. If the matter requires further clarity or legal interpretation, he recommended making a reference to the law committee.

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

The Additional Commissioner, PCCO, CGST Ahmedabad Zone & Nodal Officer informed that a list of 679 cases was received from SGST and circulated for reconciliation with the CGST Commissionerates, wherein Show Cause Notices (SCNs) were issued by CGST Authorities and the taxpayers are registered with the State Tax administration. The current status of these 679 cases had been reconciled with the respective CGST Commissionerates and is as under:

S. No.	Status	No. of Cases/SCN
1	No. of SCNs adjudicated	435
2	No. of SCN pending for adjudication	207
3	Stay granted by Hon'ble High Court	--
4	SGST issued SCN initially and simultaneously also issued by CGST afterwards covering the same period. Letter written to SGST by CGST to adjudicate the same to avoid duplication.	30
5	Pertains to State Jurisdiction (DRC-01 issued by State Tax Officer)	05
6	ARN not reflecting in the main Menu of BO / Data not available in BO (Ticket had been raised)	2
	Total:-	679

The Additional Commissioner, PCCO, CGST, Ahmedabad Zone & Nodal Officer further informed that efforts are underway to complete the adjudication of the remaining 209 (207+2) cases on a priority, following the due process and guidelines for adjudication.

The Chief Commissioner, CGST, Ahmedabad inquired about the sharing of adjudication orders after Show Cause Notices (SCNs) are adjudicated.

The Additional Commissioner, CGST & Nodal Officer explained that while orders are uploaded on the BO portal, many SCNs prior to the new system are shared manually by officers.

The Chief Commissioner stressed that SCNs must be adjudicated within the statutory time limits prescribed by law and observed that more emphasis should be given for timely issuance of SCNs.

Para 5.5 Space sharing - Registration of legal entities/persons engaged in business/services through space sharing:

The Additional Commissioner, PCCO, CGST, Ahmedabad Zone & Nodal Officer apprised the committee members with the provisions of Section 35 of the CGST Act and further informed that CGST Ahmedabad Zone issues Registration as per Section 35 of the CGST Act, 2017 wherein applicant provide proper Address proof of the Principle Place of Business (Where Records are maintained). The CGST Ahmedabad Zone issue Registration in respect of Co-working offices on production of proper documents, further no registration is issued in respect of virtual addresses.

The Chief Commissioner, SGST, informed for information that the registration process for (a) e-commerce operators who rent premises or godowns and provide space to dealers to operate from these locations, and (b) space operators who lease fully operational offices with shared workspaces to individuals from the same or different organizations working collaboratively, is currently under review by the law committee. These operators are required to have clear agreements with their clients regarding such arrangements to ensure compliance with registration requirements while accounting for new business models involving rented premises or shared workspaces.. The law clearly stipulates that the principal place of business must be situated in the state where the registration is granted. Currently, the law committee is working on the specific modalities to address the registration and regulatory requirements for e-commerce operators and space-sharing operators, especially when there is a clear agreement between the parties involved.

The Chief Commissioner, SGST, Ahmedabad further informed that the Kerala AAR and Madras High Court have ruled that shared spaces must be clearly demarcated on a 24x7 basis, not on an hourly basis, to avoid frequent changes in business location. For e-commerce operators, the agreement with resellers must specify the duration of business activity at the premises, and registration can be granted with the principal place of business (PPoB) based on such agreement and relevant documents. Similarly, space-sharing agreements must include a mandatory minimum time period. The law committee is currently addressing these issues to establish clear guidelines to ensure clarity and stability in defining the principal place of business, facilitating proper GST registration and compliance for such operators.

7. The Additional Commissioner, CGST, Nodal Officer informed that as per the para of point-2(A) of the OM dated 19.07.2023, issued by GST Council Secretariat, Chief Commissioner/ Commissioners of CGST/SGST shall be co-chairs, they shall be Convener on rotational basis for one year each. In light of the aforesaid para of OM dated 19.07.2023, the CGST shall be Convener of State Coordination committee meetings on rotational basis for next one year. The next State Coordination Committee meeting for the quarter ending December, 2025 will be conducted by the CGST.

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.

(D. C. HERMA)

NODEL OFFICER &

ADDL. COMMISSIONEROF STATE TAX

(ENFORCEMENT), AHMEDABAD.

Copy to: -

1. The Principal Director General, DGGST, New Delhi.
2. The Chief Commissioner, CGST, Ahmedabad Zone.
3. The 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.

Signature Not Verified

Signed by:DHARMENDRAKUMAR CHANDULAL HERMA
Additional Commissioner
Date:2025.12.01 15:07:27 +5:30