

कार्यालय मुख्य आयुक्त
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीय माल एवं सेवाकर ,चंडीगढ़ क्षेत्र
CENTRAL GOODS AND SERVICE TAX ZONE, CHANDIGARH
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Dated: 13-10-2026

**MINUTES OF THE MEETING OF THE STATE COORDINATION COMMITTEE
(SCC) FOR THE UNION TERRITORY OF CHANDIGARH**

*Held on 30th September, 2026 via Video Conference
Hosted by: Office of the Chief Commissioner, CGST Zone, Chandigarh*

A meeting of the State Coordination Committee for the Union Territory of Chandigarh was held on 30th September, 2026 via Video Conference. The meeting was Chaired by Sh. Shubh Chintan, IRS, Chief Commissioner, CGST & Central Excise Zone, Chandigarh. The following officers/members attended the meeting:

- i . Sh. Manish Saxena, IRS, Principal Commissioner, CGST Commissionerate, Chandigarh.
- ii. Smt. Daljit Kaur, IRS, Additional Commissioner, CGST Zone, Chandigarh.
- iii. Smt. Anupama Pant, IRS, Additional Commissioner, CGST Commissionerate, Chandigarh.
- iv. Dr. Varun Singla, IRS, Joint Commissioner, CGST Commissionerate Chandigarh.
- v. Sh. Ranvir Singh, IRS, Deputy Commissioner, CGST Zone, Chandigarh.
- vi. Smt. Geetika Jindal, Assistant Excise and Taxation Commissioner (GST), Excise & Taxation Department, UT Chandigarh

2. At the outset, the Chief Commissioner, CGST Zone, Chandigarh, and the Principal Commissioner, CGST Commissionerate, Chandigarh welcomed all the participating officers. The Chair emphasized the need for regular coordination between Central and UT authorities to prevent revenue leakages, improve information sharing, ensure uniform audit and enforcement practices.

3. With permission from the Chair, Smt. Daljit Kaur, Additional Commissioner, initiated the discussions on the agenda points sponsored by the UT Tax Administration, Chandigarh, and the Central GST Commissionerate, Chandigarh:

(A) Issues raised by the Excise & Taxation Department (GST Wing), UT Chandigarh:

(i) Sharing of GST Portal Data, Additional Access Permissions, and BIFA Reports -
The member from the UT authorities highlighted the differences in data analysis and risk profiling between Central and State tax administrations and requested wider access to GST portal data beyond BIFA/PRIME to improve risk analysis and prevent tax evasion.

The house was informed that Central authorities also have tools namely BIFA and PRIME, which are also available to State/UT authorities. It was further informed that DGARM is a specialised directorate of the Centre that provides various intelligence reports

to Central authorities. These reports are also shared with State authorities and will continue to be shared in future wherever the information is relevant to the State authorities.

(ii) Delays in Receipt of Financial Intelligence Unit (FIU) Reports -The member highlighted delays in receiving intelligence reports from the Financial Intelligence Unit (FIU-IND) through the Central authorities.

The House was apprised that these reports are received from the Financial Intelligence Unit-India (FIU-IND), an independent entity functioning under the Department of Revenue, and are shared with the State authorities, wherever relevant, as and when received. It was further informed that this practice would continue in the future.

iii) Assistance in Revising Audit Case Selection Criteria for FY 2023-24 Onwards - The UT member submitted that the UT administration has been facing difficulty in selecting taxpayers for GST audit, resulting in the same taxpayers being audited repeatedly for six to seven consecutive financial years (from FY 2017-18 to FY 2022-23), while other potential taxpayers remain unexamined. The member requested guidance from Central GST authorities regarding the parameters and criteria adopted for audit selection for FY 2023-24 onwards.

The UT authorities were advised to submit a formal request to DG Audit through the Central Zone and hold a technical consultation with the officers of CGST Audit Commissionerate, Chandigarh, to understand risk-profiling methods and improve audit coverage.

(B) Issues raised by Central GST Commissionerate, Chandigarh:

(i) Coordination in Sharing Intelligence, Training on Enforcement Tools, and Maintenance of Inspection Records- The members highlighted the need for sharing Incident Reports on new tax evasion methods between Central and State tax authorities.

The House was informed that Central GST regularly shares Incident Reports, while the UT administration maintains records through e-files. Central GST offered to train UT officers on using BIFA tools.

(ii) Mandatory Physical Verification for Duplicate and Cross-Jurisdictional Registration Applications - The member highlighted that some entities file multiple GST registration applications with Central and State authorities using the same PAN to obtain registration from whichever authority approves it first.

The House was informed that CGST Chandigarh follows an SOP for physical verification where multiple applications are detected. The UT administration was advised to adopt a similar procedure to identify and reject duplicate applications across jurisdictions.

(iii) Deemed Registrations and Post-Registration Monitoring of High-Risk Entities - The members from Central GST highlighted instances where fake/shell entities managed to secure deemed registrations upon lapse of the statutory time limit, subsequently engaging in fraudulent billing before detection.

The House was informed that the UT tax authorities have already initiated proactive measures to minimize instances of deemed registrations by closely monitoring pending application queues. The House agreed that where deemed registration occurs due to technical or procedural reasons, mandatory post-registration physical verification must be conducted within 30 days to verify the physical existence of the taxpayer and genuineness of the principal place of business.

4. Representatives of both Central GST and UT State Tax appreciated the collaborative discussion and stated that the decisions taken would improve coordination, information sharing, and revenue protection in Chandigarh.

Digitally signed by

Daljit Kaur

Date: 13-10-2026

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DALJIT KAUR

ADDITIONAL COMMISSIONER

Copy To :

1. GST Council Secretariat, New Delhi.
2. The Commissioner, State Taxes and Excise, Excise & Taxation Department, UT Chandigarh
3. The Principal Commissioner, CGST Chandigarh Commissionerate.