

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 State of Punjab**

Held on 12th October, 2026 via Video Conference

Hosted by: Office of the Chief Commissioner, CGST Zone, Chandigarh

1. A meeting of the State Coordination Committee for the State of Punjab was held on 12th October, 2026 through Video Conference. The meeting was Co-Chaired by Sh. Shubh Chintan, Chief Commissioner, CGST & Central Excise Zone, Chandigarh and Sh. Jitender Jorwal, IAS, Excise & Taxation Commissioner, Punjab. The following officers/members attended the meeting:

- i. Sh. Sugriva Meena, IRS, Principal Commissioner, CGST Commissionerate, Ludhiana.
- ii. Sh. Ramesh Kumar, IRS, Commissioner, CGST Commissionerate, Jalandhar.
- iii. Smt. Daljit Kaur, IRS, Additional Commissioner, CGST Zone, Chandigarh.
- iv. Smt Sonam, IAS, Additional Commissioner/Director GST Punjab
- v. Dr Radhe Tallo, ADC, CGST Commissionerate , Ludhiana
- vi. Ms Sukhmani Sangha, JC, CGST Commissionerate Jalandhar
- vii. Sh. Ranvir Singh, IRS, Deputy Commissioner, CGST Zone, Chandigarh.
- viii. Smt Amritdeep Kaur, AC State tax
- ix. Smt Neeharika Kharbanda, AC State tax
- x. Sh Maan Sarover, State tax officer
- xi. Sh Kamalpreet Singh, PCS, AC State Tax

2. At the outset, the Chief Commissioner, CGST & Central Excise Zone, Chandigarh welcomed the officers of the State GST Department, Punjab and the Commissionerates of CGST Ludhiana and Jalandhar. The Chair observed that close coordination between the Central and State tax administrations is essential for checking tax evasion, avoiding duplication of proceedings and improving taxpayer services.

3. With permission from the Chair, discussions commenced on the agenda points sponsored by the CGST Commissionerate, Ludhiana:

(A) Issues raised by the Central GST Commissionerate, Ludhiana:

(i) **Fake Registrations and Fraudulent Availment/Passing of ITC:** It was observed that fake and non-existent firms continue to be used for the fraudulent availment and passing of inadmissible Input Tax Credit (ITC). CGST Ludhiana informed that 100% physical verification of newly registered GSTINs is being undertaken by the Commissionerate. It was suggested that the State GST authorities may also consider adopting a similar mechanism, along with coordinated action in cases where the fraud network extends across both Central and State jurisdictions.

The Excise and Taxation Commissioner, Punjab, concurred with the concern and informed the House that the State authorities are also undertaking verification of GST registrations and cancelling those found to be non-existent. The House further noted that the ongoing streamlining of return filing processes by GSTN is expected to contribute towards curbing such fraudulent practices.

(ii) Inter-Jurisdictional Coordination and Information Sharing - To avoid parallel investigations and duplication of proceedings in common cases, designation of nodal officers, periodic exchange of intelligence, audit and investigation findings, and a structured mechanism for sharing action-taken reports were proposed.

The State informed that the Additional Commissioner, State Taxes has been designated as the State nodal officer and suggested a common portal/forum for two-way sharing of reports and action taken. The Chief Commissioner agreed that such a mechanism, where both administrations keep updating their cases, may be developed. The Chief Commissioner further requested the Pr. Commissioner, CGST Ludhiana to discuss the viability of such mechanism with the State authorities.

(iii) Joint Verification and Coordinated Action against High-Risk Taxpayers - It was proposed that cases requiring joint physical verification and coordinated field action be identified, with timely sharing of verification reports and consequential action taken by the respective administrations. The House agreed that the nodal officers of both administrations shall coordinate such actions through regular interaction.

(iv) Taxpayer Grievances Requiring Action by Both Administrations - It was proposed that nodal officers be designated for inter-jurisdictional taxpayer grievances, with a suitable referral mechanism for prompt transmission of grievances to the concerned administration and monitoring of their disposal. The House agreed to the proposal.

(v) Inadequate Coverage of Tax Evasion Period - It was observed by the Principal Commissioner, CGST Ludhiana, that, in certain cases, the Show Cause Notices (SCNs) issued by the State Tax Authorities are confined to the period covered by an individual Alert Notice and do not encompass other relevant Alert Notices or the entire period during which the alleged tax evasion took place. He further observed that this is essentially a procedural issue requiring attention to ensure comprehensive coverage of the relevant period and instances of alleged tax evasion, thereby strengthening enforcement.

The State informed that an advisory prescribing minimum parameters/checkpoints for issuance of SCNs has been issued to field formations to improve their quality and coverage, and that specific instances, if any, may be shared for corrective action.

(vi) Non-preparation of Panchnama during Physical Verification - It was pointed out that alerts issued by the State Tax Authorities for cancellation of registration are supported only by physical verification reports, and no Panchnama is drawn where the taxpayer is

found non-existent, which may weaken the evidentiary value of the findings. It was requested that such findings be documented through a Panchnama in the presence of independent witnesses along with photographs, wherever feasible. The State agreed to look into the matter and issue suitable instructions.

(B) General Administrative Matters & Meeting Schedule:

The House agreed that State Coordination Meetings shall be held at quarterly intervals from the next quarter onwards, and that the designated nodal officers shall remain in regular contact with each other.

4. Representatives of both the Central GST and the State GST administrations appreciated the open and cooperative discussion and agreed that sustained coordination between the two departments will help curb fake registrations and ITC frauds and improve tax compliance in the State.

Digitally signed by
Daljit Kaur

Date: 13-10-2026

17:51:55

DALJIT KAUR

ADDITIONAL COMMISSIONER

Copy To :

1. GST Council Secretariat, New Delhi.
2. The Commissioner, State Taxes and Excise, Punjab.
3. The Principal Commissioner, CGST Ludhiana Commissionerate.
4. The Commissioner, CGST Jalandhar Commissionerate.