

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: 12-10-2026

**MINUTES OF THE MEETING OF THE STATE COORDINATION COMMITTEE (SCC) FOR THE
 State of Himachal Pradesh**

*Held on 29th September, 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 Himachal Pradesh was held on 29th September, 2026 through Video Conference. The meeting was Co-Chaired by Sh. Shubh Chintan, Chief Commissioner, CGST & Central Excise Zone, Chandigarh and Dr. Ashwani Kumar Sharma, IAS, Commissioner of State Taxes and Excise, Himachal Pradesh. The following officers/members attended the meeting:

- i. Smt. Farah Iqbal Gupta, IRS, Commissioner, CGST Commissionerate, Shimla.
- ii. Smt. Daljit Kaur, IRS, Additional Commissioner, CGST Zone, Chandigarh.
- iii. Sh. Ranvir Singh, IRS, Deputy Commissioner, CGST Zone, Chandigarh.

2. At the outset, the Chief Commissioner, CGST & Central Excise Zone, Chandigarh and the Commissioner of State Taxes & Excise, Himachal Pradesh welcomed all the participating officers from both the Central GST and State Taxes administrations. It was emphasised that strong coordination between the Central and State revenue departments is essential to deal with common legal issues and ensure consistent interpretation of the law.

3. With permission from the Chair, discussions commenced on the agenda points sponsored by the State Taxes Department, Himachal Pradesh, and the Central GST Commissionerate, Shimla:

(A) Issues raised by the State Taxes and Excise Department, Himachal Pradesh:

Operational and Statutory Clarification between Central and State GST Formations -Dr. Ashwani Kumar Sharma, IAS, Commissioner of State Taxes & Excise, HP flagged the critical need for closer inter-departmental coordination between CGST and SGST field formations. It was observed that field officers occasionally encounter ambiguities, resulting in varying applications of law, unnecessary litigations, and operational discrepancies across divisions and circles.

The House was informed that close coordination between the two departments is necessary to avoid different interpretations. The Chief Commissioner emphasised that both Central and State should coordinate more with each other to ensure uniformity and close coordination. Further, the central tax authorities offered to impart training for state tax officers whenever required.

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

(i) Infrastructure and Office Location for the GST Appellate Tribunal (GSTAT) State Bench at Shimla - Commissioner, CGST Shimla apprised the House regarding the status of building space for the State Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) in Himachal Pradesh.

The House was informed that CGST Shimla is coordinating with all the concerned authorities for finalisation of the building of the GSTAT at Shimla.

(ii) Operationalization of GSTAT Bench and Coordination with Nominated Members - The House reviewed the composition of the GSTAT State Bench. It was informed that the State and Central authorities should work closely with the newly appointed Members to meet their administrative needs, set up the required office and registry facilities, and ensure that appellate proceedings can start smoothly once the final approvals are received.

(C) General Administrative Matters & Meeting Schedule:

The members discussed the need for regular meetings between Central GST and State Tax authorities to resolve operational issues quickly.

The House was informed that the Committee has decided to hold State Coordination Meetings at regular intervals. Both departments also agreed to conduct joint training workshops. Central GST officers offered to provide training to State tax officers on complex GST audits, enforcement matters, and legal issues to ensure that GST laws are implemented uniformly.

4. Representatives of both Central GST and the Himachal Pradesh State Taxes Department appreciated the open and cooperative discussion. They agreed that close coordination between both departments will help GSTAT start functioning early and improve ease for taxpayers. Further, it was also observed that such discussions at regular intervals and the measures discussed will help strengthen tax compliance in the State of Himachal Pradesh.

Digitally signed by
Daljit Kaur
Date: 12-10-2026
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DALJIT KAUR
ADDITIONAL COMMISSIONER

Copy to:

1. GST Council Secretariat, New Delhi.
2. The Commissioner, State Taxes and Excise, Himachal Pradesh.
3. The Commissioner, CGST, Shimla Commissionerate.