



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
मुख्यआयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीयमाल एवं सेवाकर, केंद्रीय उत्पाद शुल्क और सीमा शुल्क,
गुवाहाटी ज़ोन
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE
जीएसटी भवन, पांचवीं मंजिल, केदाररोड, माछखोवा, गुवाहाटी-781 001
GST BHAWAN, 5TH FLOOR, KEDAR ROAD, MACHKHOWA, GUWAHATI
- 781 001
e-Mail:cco-cgstguwahati@gov.in



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Minutes of 1st, 2nd & 3rd meeting of Manipur State GST Co-ordination Committee for 2024-25 held through VC on 07.03.2025.

2. The 1st, 2nd & 3rd meeting (Qtr. ending June, September & December 2024) of the Manipur State Co-ordination Committee for 2024-25 was held on virtual platform on 07.03.2025. The meeting was chaired by Dr. Shailendra Kumar Sinha, Chief Commissioner of CGST Guwahati Zone. Shri Y. Indrakumar Singh, Joint Commissioner of State Taxes, Manipur represented the Commissioner of States Taxes, Manipur, who is the co-chair to this meeting. The following other Members of the Committee also attended the meeting:

Sl. No.	Names (S/Shri)	Designation
1.	T.V. Ravi	Commissioner, CGST Commissionerate, Imphal
2.	L Prabhunanda Singh	Additional Commissioner, CGST Commissionerate, Imphal
3.	Divey Kumar Sethi	Deputy Director, DGGST, EZU, Kolkata
4.	Ms. Swati Nokhwal	Under Secretary, GST Council Secretariat
5.	Vikas Jhajharia	Assistant Commissioner, CCO, Guwahati

3. To begin with, the Chief Commissioner welcomed all present in the meeting. He desired to know whether any difficulty is being faced in following the Railway Board's Freight Marketing Circular No.07 of 2024. Additional Commissioner, CGST, Imphal stated that construction is going on at the Railway sites in the state and hence they are facing difficulties in carrying out checking.

4. The Chief Commissioner desired to know the status of investigations being carried out for weeding out the Fake Registrants. The Additional Commissioner, CGST, Imphal intimated that many cases are being referred to the Commissionerate. However, the department is facing difficulties in verifying the Taxpayers whose PPOB are in remote areas under the Hill Ranges. In Imphal valley, verifications are being carried out. Some Registrations have been suspended/cancelled. On a query from Chief Commissioner, the Additional Commissioner intimated that none of the Registrants whose Registrations have been suspended/cancelled

have sought revocation. He also intimated that they have referred such cases to State GST department and law enforcing agencies for taking action.

The Joint Commissioner of States Taxes informed that the fraudsters are now taking Registrations in the Hilly regions of the State. Documents uploaded by them appear to be genuine on the face of it. The State Police have also failed to apprehend these fraudsters. He also informed that the State Tax department has cancelled more than 200 such fake registrations. In many cases, these registrants have passed on ITC to Taxpayers registered in other states. Recently, they have detected 2(two) cases. In both the cases, the risk score was low and was not referred for bio-metric authentication too. These two persons had passed on ITC to TPs in Gujarat and the jurisdictional tax authorities have been requested to recover the ITC passed. He also informed that after the rolling out of Bio-metric authentication, the menace has reduced to an extent.

5. The Chief Commissioner then desired to know whether welcome kit is being issued to new Registrants by the CGST Commissionerate. The Additional Commissioner, CGST, Imphal intimated that this is being issued. The Chief Commissioner proposed that both the Tax administrations should issue the Welcome Kit to all new Registrants immediately after Registration is granted and then at regular intervals on occasions like Republic Day, Independence Day, Holi etc. and in case this comes back undelivered, the Registration can be suspended and then cancelled after observing due formalities. He also advised that Meeting should be held with Postal Authority for quick delivery of these Welcome kits. The Commissioner, CGST, Imphal and Joint Commissioner of State Taxes, Manipur intimated the postal employees can move within their jurisdiction. The difficulty is for movement from one district/region to another. The Chief Commissioner proposed to review this issue in the next meeting.

6. The Chief Commissioner desired to know whether both the tax administrations are sharing modus operandi circulars. The Additional Commissioner, CGST, Imphal intimated that they are sharing copies of Alert Circulars and Incidence Reports with State Tax Commissionerate. He also intimated that feedbacks from State Tax department are being received. The Commissioner, CGST, Imphal informed that they are conducting training programme for State Tax officers.

7. On a query regarding functioning of Biometric-Based Aadhaar Authentication, it was informed by the Joint Commissioner of State Taxes that this has been rolled out in 8 (eight) centres in Manipur, which are mostly in Imphal valley, and they plan to establish 6(six) in Hilly Region. 31 Taxpayers have authenticated in the 8(eight) centres so far.

8. The Chief Commissioner then took up the issue of TDS deducted by State Government Departments. The Additional Commissioner of State Taxes intimated that they have listed down the Registrants in whose cases, TDS have been deducted by DDOs but the Taxpayers have not paid the tax due by filing GST Returns in relation to the supplies for which TDS have been deducted. The Chief Commissioner stated that there appears to be lack awareness among the deductors regarding the various Acts governing deduction of tax and their timely deposit into appropriate Head. He proposed that training/awareness programme could be conducted for the DDOs.

9. To conclude, the Chief Commissioner thanked all the participants for attending the meeting.

जीतेन्द्र प्रताप सिंह /Jitendra Pratap Singh
अपर आयुक्त /Additional Commissioner

Copy to:

1. The General Manager, NF Railway, Maligaon (e-Mail: gm@nfr.railnet.gov.in)
2. The Director, GST Council Secretariat, New Delhi. (e-Mail: gstc.secretariat@gov.in)
3. The Commissioner, Imphal CGST Commissionerate.
4. The Commissioner of State Taxes, Manipur.
5. The Additional Director General, DGGI Guwahati Zonal Unit (dggsti.guzu@gov.in).
6. The Deputy Director, DGGST, Eastern Zonal Unit, Kolkata. (e-Mail: dggst-ezu@gov.in)