



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
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**MINUTES OF THE SECOND MEETING OF ASSAM STATE CO-ORDINATION COMMITTEE
MEETING HELD AT CONFERENCE HALL, GST BHAWAN, MACHKHOWA, GUWAHATI ON
19/03/2024 BETWEEN CGST & SGST OFFICERS**

In terms of DGGST's letter DGGST/TECH/ANLS/9/2023/AD-II dated 17/08/2023 and the Office Memorandum of GST Council Secretariat dated 19/07/2023, Assam State Co-ordination Committee (SCC) comprising of SGST and CGST Officers was formed vide Order No. 03/2023 Dated 10/11/2023

2. The 2nd meeting of the Assam State Co-ordination Committee was held at GST Bhawan, Guwahati on 19.03.2024. The meeting was co-chaired by Ms. Bandhana Deori, Chief Commissioner of CGST Guwahati Zone and Shri Pallav Gopal Jha, Principal Commissioner of State Taxes, Assam. Following Members of the Committee also attended the meeting.

Sl. No.	Members	Sl. No.	Members (S/Shri)
1.	Shri Partha Roy Choudhury, Principal Commissioner, CGST Commissionerate, Guwahati	7.	Shri Ramen Kumar Barman, Special Commissioner of State Taxes, Assam
2.	Shri Rajeev Ranjan, Commissioner, CGST Commissionerate, Dibrugarh	8.	Shri Shakeel Saadullah, Special Commissioner of State Taxes, Assam
3.	Shri Jyoti Kumar Bubana, Additional Commissioner, CGST Commissionerate, Guwahati	9.	Shri Dipankar Gogoi, DCM, Rangia Division, NF Railway.
4.	Dr. Prakash Borgohain, Additional Director, DGCI, Assam	10.	Shri Anil Kumar, Deputy Secretary, GST Council Secretariat
5.	Shri Thomas Basumatary, Additional Commissioner, CGST Commissionerate, Dibrugarh	11.	Shri Anil Kumar Jalan, Additional Commissioner & Nodal Officer for co-ordination with Railways
6.	Shri Rahul Kumar, Joint Commissioner, CGST Commissionerate, Dibrugarh		

3. At the outset, the Chief Commissioner, CGST (co-chair) and Principal Commissioner, SGST, Assam (co-chair) welcomed all the members present in the meeting.

4. Shri Anil Kumar, Deputy Secretary, GST Council Secretariat discussed in detail the contents of Railway Board's Freight Marketing Circular No.07 of 2024 elaborating the steps proposed to be taken for GST compliance as well as smooth transportation of commodities to the customers of Railways. In this

regard, it was proposed in the meeting that both the Central as well as State GST Commissionerates should designate Nodal officers for co-ordination with Railway authorities. The Principal Commissioner, Assam SGST Commissionerate intimated that Shri Anil Kumar Jalan, Additional Commissioner has already been designated as the nodal officer from their side. The Chief Commissioner, CGST intimated that an officer would be appointed from the Central Tax administration for Assam. Shri Dipankar Gogoi, DCM, Rangia Division, NF Railway intimated that there are three Railway divisions viz. Lumding, Tinsukia and Rangia, divisions in North East and the incharge of the commercial divisions of these divisions (senior Commercial Manager/Divisional Commercial Manager) has already been nominated as the State level Nodal Officers under their jurisdictions.

5. SGST authority intimated that they are in the process of finalizing the process for posting of officers at the Railway premises at Azara and other places as per para-9 of Railway Board's Circular No.07 of 2024. The SGST authority also requested the Railways to give access to Freight Operations Information System (FOIS) so that the freight in transit could be monitored. The Railway authority requested that such a request may be sent to Railway Board as the local Divisions of Railways are not empowered to grant this access.

6. Shri Anil Kumar, Deputy Secretary, GST Council Secretariat informed the Committee regarding the decisions taken in the meeting held on 07.02.2024 under the Chairmanship of Revenue Secretary regarding the steps to be taken by State and Central tax authorities for operationalization of the GST Appellate Tribunals (GSTAT), amongst others. He intimated that for all the North East States, there would be a State bench at Guwahati and three circuit Benches at Aizawl, Agartala and Kohima. As per the minutes of the said meeting, 15120 Sq. Ft. of space is required for the State Bench in Guwahati and 4240 Sq.ft. is required for each of the circuit benches. The Chief Commissioner, CGST, Guwahati Zone also intimated that this department needs 6327 Sq. Ft. space for setting up of DR office of Central Tax in the GSTAT. The Principal Commissioner of State Taxes, Assam intimated that the old SGST Building has enough space for setting up of the state bench. The co-chairs agreed to take a decision in the matter after inspection of the said building.

7. Shri Jyoti Kumar Bubana, Additional Commissioner & Nodal officer, from the Central side proposed that the TDS data of the Taxpayer should be auto populated in GSTR-9.

8. Both the co-chairs agreed to share the modus-operandi of major cases booked and also best practices with each other to prevent evasion of taxes. The co-chairs also agreed to monitor the implementation of the decisions taken in the 1st Meeting & this meeting of SCC.

9. The Chief Commissioner, CGST requested the Principal Commissioner of State Taxes to depute officers for Back Office training to Central GST officers as Central GST is going to shift to Model-2 mode. The Co-chair of SGST Assam agreed to this proposal.

10. In conclusion, it was mutually agreed to have 1st quarterly State Co-ordination Committee meeting for 2024-25 at a convenient date and to be hosted by SGST at Guwahati.

11. This issues with the approval of the Co-Chairs.

(दया चंद वर्मा)/(Daya Chand Verma)
(अपर आयुक्त)/Additional Commissioner

Copy to:

1. The Chief Commissioner, CGST Guwahati Zone.
2. The Principal Commissioner, CGST, Guwahati/SGST Assam.
3. Additional Director General, DGGI Guwahati Zonal Unit.
4. The Deputy Secretary, GST Council Secretariat, New Delhi.
5. The Senior Divisional Commercial Manager, Lumding, Rangia & Tinsukia Division.