भारत सरकार
GOVERNMENT OF INDIA
वित्त मत्रांलय, 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
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Minutes of 1st,2nd & 3rd meeting of Mizoram State GST Co-ordination Committee for 2024-25 held through VC on 05.03.2025.

2. The 1st, 2nd & 3rd meeting (Qtr. ending June, September & December 2024) of the Mizoram State Co-ordination Committee for 2024-25 was held on virtual platform on 05.03.2025. The meeting was co-chaired by Dr. Shailendra Kumar Sinha, Chief Commissioner of CGST Guwahati Zone and Shri HK Lalhawngliana, Commissioner of State Taxes, Mizoram. The following other Members of the Committee also attended the meeting:

Sl. No.	Names (S/Shri)	Designation
1.	H. Soikanthang	Commissioner, CGST Commissionerate, Aizawl
2.	Malsawmtluanga	Joint Commissioner, CGST Commissionerate, Aizawl
3.	Divey Kumar Sethi	Deputy Director, DGGST, EZU, Kolkata
4.	Ms. Swati Nokhwal	Under Secretary, GST Council Secretariat
5.	Hrangthanmawia	Assistant Commissioner of State Taxes, Mizoram
6.	Vikas Jhajharia	Assistant Commissioner, CCO, Guwahati
7.	Nangzapau	Assistant Director, DGGI
8.	TT. Chhote	State Tax Officer, Commissionerate of State Taxes, Mizoram

3. To begin with, the Chief Commissioner welcomed all present in the meeting. He desired to know whether action on the minutes of the last meeting has been taken from both the Central as well as State side. The Chief Commissioners also desired to know whether any difficulty is being faced in following the Railway Board's Freight Marketing Circular No.07 of 2024. The Central and State GST Commissioners intimated that no difficulty has been encountered by them in implementation of the said Railway Board Circular.

4. The Chief Commissioner then requested the State GST Commissioner for an update on identification of office building for the Circuit Bench of GST Appellate Tribunal at Aizawl. The Commissioner of State Taxes, Mizoram intimated that a joint inspection was carried out and the report has been submitted to General Administration Department (GAD), Govt. of Mizoram. He also intimated that the matter is expected to be finalized soon.

5. The Chief Commissioner then desired to know whether the Central Tax Officers are facing any difficulty in working in Back Office. The Joint Commissioner, CGST Commissionerate, Aizawl informed that no major issue is being faced and officers are now familiarized with the various modules on the GSTN-BO.

6. In the last meeting, it was decided that joint investigation would be undertaken to identify Fake Registrants. He desired to know as to whether the welcome kit is being issued to new Registrants. The Joint Commissioner, CGST, Aizawl intimated that this is being issued and 2(two) Registrations have also been cancelled after following due procedure. 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, Bihu, 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.

7. The Chief Commissioner desired to know whether both the tax administrations are sharing modus operandi circulars. The Joint Commissioner, CGST, Aizawl intimated that they are sharing copies of Alert Circulars and Incident Reports with State Tax Commissionerate. He also intimated that feedbacks from State Tax department are being received.

8. On a query regarding functioning of Biometric-Based Aadhaar Authentication, it was informed that this has been rolled out in Mizoram and no difficulty is being faced.

9. The Chief Commissioner then took up the issue of TDS deducted by State Government Departments. He desired that the Commissioner of State Taxes should take up the issue of late deposit of TDS by the deductors of State Govt. He stated that the DDOs who are responsible for deduction are required to be sensitized as such lapses on their part results mismatch in Returns filed by Taxpayers which lead to SCNs being issued by Tax departments to these Taxpayers. The Commissioner of State Taxes stated that they are planning to issue a Notification regarding timely filing of Return by DDOs. The Chief Commissioner stated that Return should be filed after due deposit of tax deducted. He also asked the Commissioner, CGST, Aizawl to send an e-Mail to CCO so that the matter can be taken up with State Govt. of Mizoram. He also proposed that a webinar may be planned for benefit of the deductors of TDS.

10. The Chief Commissioner then wanted to know as to whether any problem is being faced with regard to the timely payment of tax by Works Contract Service providers. He stated that though many projects are being executed in the State, the revenue collection is not satisfactory. The Joint Commissioner, CGST, Aizawl intimated that majority of the contractors are regularly paying. There are some cases of late filing.

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

12. This issues with the approval of both the co-chairs.

Signed by
Jitendra Pratap Singh
Date: 04-04-2025 10:09:11
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, Aizawl CGST Commissionerate.
4. The Commissioner of State Taxes, Mizoram.
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)