



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीयमाल एवं सेवाकर, केंद्रीय उत्पाद शुल्क और सीमा शुल्क,
गुवाहाटी ज़ोन
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Minutes of 2nd & 3rd meeting of Mizoram State GST Co-ordination Committee for F.Y. 2025-26 held through VC on 25.02.2026

1. The 2nd & 3rd meeting (Qtr. ending September & December 2025) of the Mizoram State Co-ordination Committee for F.Y. 2025-26 was held on 25.02.2026 through VC. The meeting was co-chaired by Dr. Shailendra Kumar Sinha, Chief Commissioner of CGST, Guwahati Zone and Shri H.K. Lalhawngliana, Commissioner of State Taxes, Mizoram. The following other Members of the Committee also attended the meeting:

Sl. No.	Names (S/Shri)	Designation
1.	J.P. Singh	Additional Commissioner, CCO, Guwahati
2.	Malsawmtluanga	Joint Commissioner, CGST Commissionerate, Aizawl
3.	Hrangthanmawia	Deputy Commissioner, State Taxes, Mizoram
4.	Nang Za Pau	Assistant Director, DGCI, Aizawl Regional Unit

2. At the outset, the Chief Commissioner welcomed all present in the meeting. Then, he sought an update regarding raising the issue of Biometric Aadhaar Authentication with GSTN to make required changes in the system so that the concerned officer gets a message whenever a slot is booked by the taxpayer. In reply, SGST official informed that they have sent reminder again to the GSTN to re-look into the matter and check with BOWEB Technical team for technical feasibility.

3. The Chief Commissioner enquired about the issue of TDS deduction by the State DDOs even when the GSTIN of the contractor is cancelled. In reply, the Joint Commissioner, CGST intimated that a joint Training Programme for the DDOs had been scheduled on 3rd March'26 in coordination with the State Tax Department. In this regard, we have already issued letters to various departments for the said Training Programme. On the other hand, SGST official intimated that for all DDOs of the Mizoram state, awareness on TDS deduction and other GST related matters one day training already held in the month of March'2026.

4. The Chief Commissioner then enquired whether letter has been issued to GSTN regarding the issue of MOV 4 form (Physical verification report). In reply, SGST official intimated that about MOV-4 on Enforcement module, the issue was discussed and clarified doubts during training conducted by NACIN and GSTN in the month of March'2026. The Chief Commissioner suggested issuing a reminder letter to GSTN with a copy to the Chief Commissioner office, Guwahati zone.

5. The Chief Commissioner sought an update on status of fake GST registrations in the State. In this regard, the Joint Commissioner, CGST informed that actions are being taken based on the intelligence inputs and alert circulars received. He further added that certain cases have been identified where taxpayers within the jurisdiction had availed ITC from non-existent suppliers located in other States. However, within Mizoram jurisdiction, no major case of entirely fake registration has been detected so far though some entities were found non-functional after registration, due to their business closure.

6. Further, the Additional Commissioner, CCO highlighted the some recent cases of deemed registrations, where units are present in North-Eastern States and processing of registration applications are being routed to other State like Punjab, Maharashtra etc. In all such cases physical verification are not taking place and registrations are granted on deemed basis. It was suggested that a list of all deemed registrations can be extracted from the system and proper analysis should be done to weed out the bogus/fake registrations out of them.

7. The Chief Commissioner then sought an update regarding GST Awareness Programme in the State. The Joint Commissioner, CGST informed that one GST sensitization and awareness workshop had been conducted at Pachhunga University College in Aizawl during the current month. Another Programme is planned for the following week at another educational institution. Communications have been sent to additional colleges, and programmers will be scheduled upon confirmation. On the other hand, SGST official intimated that pamphlets relating to GST awareness have been prepared and forwarded to the Principal Secretary, School Education and Higher Education for wider circulation. The Chief Commissioner suggested that outreach activities may be made more impactful through innovative approaches like organizing a GST Awareness Bike Rally which could also incorporate an anti-drug awareness component. It was suggested that such an initiative could be coordinated jointly by CGST and State Tax authorities to enhance public engagement. The proposal was received positively by the both tax administrations of the Mizoram. Also, SGST official intimated that regarding conducting awareness campaign through outreach activities, fund allocation request has been initiated with the Finance Department, Govt. of Mizoram and approval is awaited.

8. The Chief Commissioner then enquired about the status of a case involving vehicles and a network reportedly spread across multiple States. The Joint Commissioner, CGST informed that few

months earlier, a request had been made for transfer of the case to DGGI, considering that the network extended to five or six States and local investigative resources were limited. In this regard, the Chief Commissioner directed to furnish a detailed note on the case.

9. The Chief Commissioner enquired whether checks were being conducted at railway parcel offices within the State. SGST official informed that about exploring coordination mechanism with Railways higher authorities to ensure effective monitoring of parcels, they have written a letter to the Railway authority and even inspected/ visited the Station and concerned incharge. Currently, they are waiting for the response from the Railway side. The Chair directed that efforts be made to explore coordination mechanisms with higher Railway authorities to ensure effective monitoring of parcel consignments where required.

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

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

Digitally signed by
JITENDRA PRATAP SINGH
Date: 16-04-2026
18:03:43

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

Copy to:

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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)
7. The Commissioner, DGGST, New Delhi.