

Minutes of the 2nd Meeting of State Co-ordination Committee for the State of Sikkim held on 25.04.2024 at GST Bhawan, Hakimpura, Siliguri

Second meeting of the State Co-ordination Committee was held on 25.04.2024 at GST Bhawan, Hakimpura, Siliguri, West Bengal. The meeting was attended by the following officers:

Sl. No.	Name of the officer (Sri/Smt)	Designation
01	Shrawan Kumar	Chief Commissioner CGST & CX, Kolkata Zone.
02	Manoj Rai	Commissioner State Tax , Sikkim
03	Rajesh Kumar Singh	Commissioner, CGST & CX, Siliguri Commissionerate.
04	Rajesh Tripathi	Additional Commissioner CGST & CX, Siliguri Commissionerate.
05	Mohsina Tabassum	Additional Director DGGI, Siliguri
06	Sushil Lepcha	Assistant Commissioner CGST & CX, Siliguri Commissionerate.
07	Nirmal Pradhan	Assistant Commissioner CGST & CX, Siliguri Commissionerate.

2. Sri Rajesh Kumar Singh, Commissioner of CGST, Siliguri Commissionerate welcomed all the officers. The Chief Commissioner of Central Tax emphasized on the need and benefits of regular interaction with the objective of sharing of information and taking suitable measures for efficient tax administration for the State of Sikkim. The Commissioner, State Tax endorsed the views of the Chief Commissioner, Central Tax.

3. Further, record of discussion held on the mandate of the Committee is as under.

a. Practice followed for recovery of Arrears of Tax, Interest and Fines etc.

It was decided to formulate Standard Operating Procedure (SOP) for providing policies & processes to overcome the difficulties faced in the State of Sikkim in respect of recovery of the Arrears of Tax, interest and Fines etc.

b. Sharing of major Detections & Recoveries through Anti-Evasion, Audit and Modus Operandi for evasion.

The details of important cases detected by the Anti-Evasion Unit, CGST Siliguri Commissionerate were exchanged with the State Tax officials as per Annexure-A. Moreover, different modus operandi of possible GST evasion in the area like Casino, Online gaming, Works contract service etc. were also discussed and it was decided to take appropriate measures to curb the evasion of tax.

c. Practice followed for identifying Fake Registration and passing of Fake ITC and recovery thereof.

It was discussed that in several sectors like Iron, Plywood, Plastics, Construction service, there could be possibility of utilisation of fake ITC. It was stressed upon to identify GST registration(s) issuing fake invoices to pass on fake/bogus ITC for initiating steps to prevent the passing of fake ITC. The Chief Commissioner, Central Tax, Kolkata Zone pointed out that in such cases mastermind/operator need to be apprehended and investigation need to cover actual users of fake ITC.

d. Excess refund claims under Section 54(3)(ii) of CGST Act, 2017 by the fertiliser unit under inverted duty structure.

It was pointed out by the Chief Commissioner, Central Tax, Kolkata Zone that there is practice of excess refund claim under Inverted Duty Structure by some of the fertiliser units in West Bengal and therefore, the issue, if any, is required to be examined meticulously. The Commissioner, State Tax *inter-alia* informed that Sikkim is an Organic State and there is no fertiliser manufacturing unit in Sikkim. However, he assured that the issue will be examined.

e. Common taxpayer facilitation centre helpdesk at Gangtok.

It was decided to constitute a common help desk at State Tax Office at Gangtok, where the both Central Tax Officer and State Tax Officer will be available for taxpayers' facilitation and addressing their grievances.

f. Requirement of land for building office of CGST Gangtok.

A proposal to acquire/purchase land for construction of building for CGST Office at Gangtok was discussed. Shri Pradhan, Assistant Commissioner, *inter-alia* added that meeting & communication for such process is going on with Sikkim Housing Development Board (SHDB), Govt. of Sikkim, *inasmuch as*, letter to CPWD, Gangtok, for suitability certificate with regard to area & size of the land required for acquisition has also been written. Shri Pradhan further added that SHDB has informed vide their letter that they charge @ 10% of the land cost as service/facilitation charges to all agencies seeking land. Moreover, suitability certificate at the CPWD's end is still awaited. The Commissioner, State Tax assured to extend their co-operation in this regard.

g. Any other issues.

No other issue came up for discussion.

4. The meeting concluded with vote of thanks.