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 meeting of Assam State GST Co-ordination Committee for 2024-25 held in the Conference Hall, GST bhawan, Guwahati on 21.11.2024.

2. The 1st & 2nd meeting of the Assam State Co-ordination Committee for 2024-25 was held at GST Bhawan, Guwahati on 21.11.2024. The meeting was co-chaired by Dr. Shailendra Kumar Sinha, Chief Commissioner of CGST Guwahati Zone. Shri Ramen Kumar Barman, Special Commissioner of State Taxes, Assam represented the Principal Commissioner of State Taxes, Assam, who is the co-chair to the Committee. Following other Members of the Committee also attended the meeting.

Sl. No.	Names (S/Shri)	Designation
1.	Partha Roy Choudhury	Principal Commissioner, CGST Commissionerate, Guwahati
2.	Rajeev Ranjan	Commissioner, CGST Commissionerate, Dibrugarh
3.	Shakeel Saadullah	Special Commissioner of State Taxes, Assam
4.	Jitendra Pratap Singh	Additional Commissioner, CCO, Guwahati
5.	Anil Kumar Jalan	Additional Commissioner of State Taxes, Assam
6.	Ms. Arunima Choudhury	Additional Commissioner of State Taxes, Assam
7.	Hemanga Phukan	Joint Commissioner, CGST Commissionerate, Guwahati
8.	Dhirajkumar D. Kamble	Joint Director, DGGI, Assam
9.	Ms. Swati Nokhwal	Under Secretary, GST Council Secretariat
10.	Bhaskar Mukherjee	Assistant Director, DGGST, EZU, Kolkata
11.	Sumit Kumar Singh	Assistant Commercial Manager, NF Railway, Guwahati
12.	Bedabrata Saikia	Superintendent of State Taxes, Assam
13.	Kalyan Barman	Commercial Inspector, NF Railway, Guwahati

3. To begin with, the Chief Commissioner welcomed all to the meeting. He wanted to know as to whether the State Government has identified office building for the State Bench of GST Appellate Tribunal at Guwahati as discussed in the last meeting. Shri Anil Kumar Jalan, ADC, SGST informed that Central GST is now taking action for hiring of the office building as old GST Building is being dismantled. The Principal Commissioner, GST CGST Commissionerate intimated that Tender process is over and now Fair Rent Certificate has also been received but it is on lower side. So further necessary actions are being initiated.

4. The Chief Commissioner then asked as to whether the Railway authorities have provided/identified space to the Central/State GST Department to install check post as per para-9 of Freight Marketing Circular No.07 of 2024 dated 23.02.2024, issued by Railway Board. On this issue, Shri Ramen Kumar Barman, Special Commissioner of State Taxes, Assam stated that the space is yet to be provided. He also informed that there is lack of co-operation from the Railway employees in carrying out search and seizure. He intimated that in a recent case, the SGST officers detected a case of GST evasion on Pan Masala/Gutkha at Mirza Railway yard, which resulted in realization of a revenue of Rs.18.90 Cr. On account of non-co-operation of the officers of Railways, it took them 2(two) days to complete the seizure formalities.

He also intimated that due to the delay caused in the process, the taxpayers may get opportunity to update Part B of e-Way Bill. The Chief Commissioner observed that the Railway Board Circular is very clear and the Railway staff should extend co-operation to the GST authorities during inspection/examination. He also proposed that the General Manager of the zone should issue advisory to all the Railway divisions to follow the Railway Board circular in letter and spirit as the misclassification/mis-declaration of the goods also results in loss of revenue to Railways. The Chief Commissioner also advised that any such incident of non-compliance should be brought to the notice of General Manager, North East Frontier Railway.

5. The Chief Commissioner also directed to appoint Nodal Officer in the grade of Additional/Joint Commissioner from Central GST side in terms of para-6 of Railway Board's Circular No.07 of 2024.

6. The SGST officials also pointed out that the officers of Railway posted at the Station refer to para-7 of Railway Board's Circular, which states that GST authority shall not cause any seizure of parcels in transit. They also insist that inspection under clause (e) of para-7 of the Circular can be carried out only after conditions set out in clause (a) to (d) are complied with. The Chief Commissioner observed that these conditions are prescribed to ensure punctuality. However, where there is a halt of longer duration, such inspections should be allowed. He also stated that in many cases, smugglers use even prestigious trains like Rajdhani Express to transport counterfeit Cigarettes, Narcotics etc. and such inspections by GST authorities on credible information should be allowed. He also observed that these smugglers tamper with the electrical and other panels of the coach to secret these contrabands which may trigger electrical short circuit and fire, so such inspection is beneficial for Railway safety also.

7. The Chief Commissioner asked Ms. Swati Nokhwal, Under Secretary, GST Council Secretariat whether GST Council Secretariat approach Railway Board for amendment in their Freight Marketing Circular with regard to restriction in transit check. She stated that this can be taken up if request is received from zone. The Chief Commissioner asked CCO to send this proposal.

8. The Principal Commissioner, Guwahati CGST Commissionerate proposed that the GST authorities should be given access to the FOIS portal for detection of cases of evasion as deploying officers for manual

round the clock checking is not worthy. The State GST Officials intimated that this issue was raised in a meeting held by the Principal Commissioner of State Taxes, Assam with Railway officials. In the meeting it was agreed in principle to allow access. However, subsequently the Railway authorities intimated that the issue has been referred to Railway Board.

9. The SGST officials requested that the Hands-On training be given to SGST officers by Central GST officers in Service Tax matters. The Chief Commissioner proposed that the State GST Commissionerate may nominate 10 or 15 officers who may be trained as Master Trainers by NACIN, Shillong.

10. The Chief Commissioner desired to know the present status of establishment of Biometric Aadhaar Authentication Centre for GST Registration (GSK). Ms. Arunima Choudhury, Additional Commissioner of State Taxes intimated that approval for procuring computers etc. have been received and they have approached Govt. for administrative approval to procure them through open tendering. She also stated that they are likely to complete the process by December 2024.

11. On a query from Ms. Arunima Choudhury, Additional Commissioner of State Taxes, it was intimated by the Additional Commissioner, CCO that appeal has been filed against Gauhati High Court's order by which the extensions given (Notification no. 56/2023-CT dated 28.12.2023) to pass orders under GST was quashed.

12. The Principal Commissioner, CGST Commissionerate, Guwahati suggested that there should be some mechanism to have ready information if investigation has already been initiated by either Central or State GST on a Taxpayer so that the same Taxpayer is not subjected to investigation by both Tax administrations on the same issue. The State GST officials stated that since CBIC has also moved into GSTN Back Office, such information would be available to the investigating officers.

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

Signed by
Jitendra Pratap Singh
Date: 25-11-2024 11:19:32

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 Principal Commissioner/Commissioner, Guwahati & Dibrugarh CGST Commissionerate. CGST Guwahati Zone.
4. The Additional Director General, DGGI Guwahati Zonal Unit.
5. Principal Commissioner of State Taxes, Assam.
6. The Deputy Director, DGGST, Eastern Zonal Unit, Kolkata. (e-Mail: dggst-ezu@gov.in)