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
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Minutes of 2nd & 3rd meeting of Manipur 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 Manipur 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 Smt. Mercina R. Panmei, Commissioner of State Taxes, Manipur. The following other Members of the Committee also attended the meeting:

Sl. No.	Names (S/Shri)	Designation
1.	Partha Roy Chowdhury	Principal Commissioner, CGST Commissionerate, Imphal
2.	J.P. Singh	Additional Commissioner, CCO, Guwahati
3.	L Prabhunanda Singh	Additional Commissioner, CGST Commissionerate, Imphal
4.	Yumnam Indrakumar Singh	Joint Commissioner, State Taxes, Manipur
5.	Barun Ray	Assistant Commissioner, CGST Commissionerate, Imphal
6.	Kaustav Roy	Assistant Director, DGGI, Imphal Regional Unit

2. The meeting commenced with the Chief Commissioner extending a warm welcome to all the participants. Then, he sought an update on actions taken in respect of fake registrations. The Commissioner, State Taxes, informed that the issue of fake registrations still remains a significant challenge due to the prevailing law and order situation particularly in peripheral areas such as Jiribam and Churachandpur. She informed that a total of 222 fake registrations have been detected and suspended along with blocking of fake ITC amounting to Rs. 272.79 Crores.

3. The Chief Commissioner enquired about the status of Welcome kit which is being issued to the newly registered taxpayers. The Commissioner, State Taxes, informed that till date 127 Welcome Kits came back undelivered out of the total Welcome Kits issued so far. Out of which 110 registrations had been suspended after conducting physical verification. The chief Commissioner suggested that in addition to the system – generated Welcome Kits, Greetings should also be issued to all active registrants on occasions like Republic

Day, Independence Day, Christmas, New Year etc. This practice will help to weed out such entities that vanish after initial registration and invoice generation. The Commissioner, State Taxes agreed for the same.

4. The Chief Commissioner then enquired about the cases of deemed registration granted due to non-processing of registration applications within the prescribed timelines. He expressed concern over those cases 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. The Chief Commissioner requested both the tax administration of the State to do analysis of all such cases and furnish a detailed report on the status of deemed registrations in the State of Manipur.

5. The Chief Commissioner sought an update on Biometric-Based Aadhaar Authentications in the State. The Commissioner, State Taxes, informed that 366 cases have been identified for Biometric-Based Aadhaar Authentications. Out of which, 145 have been authenticated and rest are pending due to accessibility issue in hilly regions. Efforts are ongoing on pending cases and substantial progress is expected by May'2026 subject to operational constraints.

6. Further, Chief Commissioner enquired about the sectoral pattern of registrations in the State. The Commissioner, State Taxes, informed that majority of genuine registrations pertains to service sector, including online businesses. Hospitality sector is showing gradual revival after the New Government in the State. She also added that textile sector prominently features in fake registration cases despite limited actual presence in the State.

7. The Chief Commissioner then enquired about sharing of Modus Operandi Circulars & Audit Bulletins between the both tax administrations in the State. The Additional Commissioner, CCO informed that the National Audit Bulletins are circulated from time to time with both tax administrations in the State, as and when Audit Bulletins are received from the DG, Audit. Also, the Principal Commissioner, CGST informed that they are sharing all Modus Operandi Circulars with State GST officials.

8. During discussions, deliberations were also made on recent judicial observations where courts have held that present non-existence of a unit does not automatically establish past non-existence. On this issue the Chief Commissioner emphasized that the physical verification must strictly follow prescribed procedures. Panchanama should be recored, statements of neighbouring persons must be recorded. Proper briefing of departmental counsel is essential to defend the department in the Court.

9. The Chief Commissioner enquired about the issue of non-filling of GST return after TDS deduction. The Commissioner, State Taxes, informed that we are regularly monitoring TDS defaulters and send lists of such defaulter to State Finance Department to block fund releases. Moreover, we are also conducting training on periodic basis for the State DDOs. On a query, by the Chief Commissioner regarding revenue trend in automobile and cement sector in the State, it was informed by the Commissioner, State taxes that both sector have shown slight improvement in sales. Regarding availability of Helpline no. to resolve queries of the taxpayers, it was intimated by the SGST official that there is a Helpline no. available. Further, the Chief Commissioner proposed to convene a GRC Meeting in April'2026.

10. The Chief Commissioner enquired about the GST Awareness Programmes conducted by both tax administrations in the State. The Commissioner, State Taxes informed that few GST Awareness Programmes at School-level and Market level have been conducted. In reply, CGST officials informed that a Workshop at Manipur University was conducted which resulted in improved voluntary tax payments. He also added that Outreach to Pharmacies resulted in approximately Rs. 1 Crore tax realization. In addition to this, a small training center has been established at CGST Commissionerate, Imphal for this purpose. The Chief Commissioner suggested for repetition of awareness programmes and possible integration of anti-drug awareness messaging during outreach.

11. Further, Chief Commissioner proposed to organize a Bike rally or marathon in Imphal with the theme "Say Yes to GST – Better Future", involving schools, college Sudents, Tade bodies and Public representatives. Media partnerships and sponsorship may be explored for wider reach of the event. It was agreed to organize this event post Holi.

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

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

Digitally signed by
JITENDRA PRATAP SINGH
Date: 16-04-2026
14:58:17

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, Imphal CGST Commissionerate.
4. The Commissioner of State Taxes, Manipur.
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.