



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
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE
जीएसटी भवन, पांचवीं मंजिल, केदाररोड, माछखोवा, गुवाहाटी-781 001
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**MINUTES OF THE 2nd MEETING OF MANIPUR STATE CO-ORDINATION COMMITTEE
MEETING HELD ON 21.03.2024 THROUGH VC.**

In terms of DGGST's letter DGGST/TECH/ANLS/9/2023/AD-II dated 17/08/2023 and the Office Memorandum of GST Council Secretariat dated 19/07/2023, Manipur State Co-ordination Committee (SCC) comprising of SGST and CGST Officers was formed vide Order No.04/2023 dated 13.11.2023.

2. The 2nd meeting of the Manipur State Co-ordination Committee was held on 21.03.2024 through VC. Ms. Mercina R. Panmei, Commissioner of State Taxes Manipur & co-chair of the committee, could not attend the meeting due to some urgent work relating to the ensuing General Election. As such, the meeting was chaired by Ms. Bandhana Deori, Chief Commissioner of CGST Guwahati Zone. Following Members of the Committee also attended the meeting.

Sl. No.	Names & designation (S/Shri)
1.	T.V. Ravi, Commissioner, CGST, Imphal
2.	L. Prabhunanda Singh, Joint Commissioner (Nodal Officer), CGST, Imphal
3.	Daya Chand Verma, Additional Commissioner, CCO, Guwahati
4.	Y. Indra Kumar Singh, Joint Commissioner of Taxes, Manipur
5.	Anil Kumar, Deputy Secretary, GST Council Secretariat
6.	R. Krishnan, AD, DGCI, Imphal

3. At the outset, the Chief Commissioner, CGST welcomed all the members present in the meeting.

4. Shri Anil Kumar, Deputy Secretary, GST Council Secretariat discussed in detail the contents of Railway Board's Freight Marketing Circular No.07 of 2024 elaborating the steps proposed to be taken for GST compliance as well as smooth transportation of commodities to the customers of Railways. State of Manipur is under administrative jurisdiction of Lumding Railway division and the in-charge of Lumding division (Senior Commercial Manager/Divisional Commercial Manager) has already been nominated as the State level Nodal Officers under his jurisdiction. In this regard, it was proposed in the meeting that both the Central as well as State GST Commissionerates should designate Nodal officers for co-ordination with Railway authorities. The Chief Commissioner, CGST intimated that the Nodal Officer from CGST side would be nominated soon. The Joint Commissioner of State Taxes, Manipur intimated that the matter will be discussed with the Commissioner of State Taxes, Manipur and a Nodal officer will be nominated.

5. Shri Anil Kumar, Deputy Secretary, GST Council Secretariat informed the Committee regarding the decisions taken in the meeting held on 07.02.2024 under the Chairmanship of Revenue Secretary

regarding the steps to be taken by State and Central tax authorities for operationalization of the GST Appellate Tribunals (GSTAT), amongst others. He intimated that for all the North East States, there would be a State bench at Guwahati and three circuit Benches at Aizawl, Agartala and Kohima.

6. The Joint Commissioner of States Taxes, Manipur intimated that due to on-going law & order situation in the State, there is possibility of rise in GST evasion cases including fake registration cases. He proposed that a joint investigation in this regard may be undertaken. The Chief Commissioner, CGST asked the Commissioner, CGST, Imphal to take appropriate action in this regard.

7. Both the CGST & SGST side agreed to share the modus-operandi of major cases booked and also best practices with each other to prevent evasion of taxes. They also agreed to share the SCNs and OIOs of major cases with each other on quarterly basis through the Nodal Officers. It was further agreed to monitor the implementation of the decisions taken in the 1st Meeting and this meeting of SCC.

8. In conclusion, it was mutually agreed to have 1st quarterly State Co-ordination Committee meeting for 2024-25 at a convenient date.

9. This issues with the approval of the Co-Chairs.

(दया चंद वर्मा)/(Daya Chand Verma)
(अपर आयुक्त)/Additional Commissioner

Copy to:

1. The Commissioner, CGST, Imphal/SGST Manipur.
2. Additional Director General, DGGI Guwahati Zonal Unit.
3. The Deputy Secretary, GST Council Secretariat, New Delhi.