



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीय माल 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
GST BHAWAN, 5TH FLOOR, KEDAR ROAD, MACHKHOWA,
GUWAHATI – 781 001






Follow us
@cgstcusga
u

e-Mail:cco-
cgstguwahati@gov.in

Minutes of 3rd & 4th meeting of Nagaland State GST Co-ordination Committee for 2025-26 held on 24.02.2026.

The 3rd & 4th meeting (Qtr. ending December & March for the F.Y. 2025-26) of the Nagaland State Co-ordination Committee for F.Y. 2025-26 was held on 24.02.2026 at Niathu Zone by the Park, Chumukedima, Nagaland in hybrid mode (both physical and virtual). The meeting was chaired by Dr. Shailendra Kumar Sinha, Chief Commissioner of CGST Guwahati Zone. The following other Members of the Committee also attended the meeting:

S.No.	Name (Shri/Smti.)	Designation
1	Shyam Kanu Mahanta	Commissioner, CGST, Dimapur
2	J. P. Singh	Additional Commissioner, CCO, Guwahati
3	Sashi Wapang Lanu	Additional Commissioner, CGST, Dimapur
4	Otto Yeputhomi	Joint Commissioner, CGST, Dimapur
5	Smt.Tokatoli Sohe	Deputy Commissioner of State Taxes (Hq)
6	Smt.Chievitshu Nyuthe	Deputy Commissioner of State Taxes, Dimapur
7	Smt.Orenponi Yanthan	Deputy Commissioner of State Taxes, Chumoukedima
8	S Krishnan	Assistant Commissioner, CGST, Dimapur
9	Jayavelu M	Assistant Commissioner, CGST, Dimapur Division
10	V Sivakumar	Assistant Director, DGGI, Dimapur
11	Zulutemsu	Assistant Commissioner of State Taxes (Hq)
12	Smt.Yanbeni Humtsoe	Assistant Commissioner of State Taxes (Hq)

2. The meeting commenced with the Chief Commissioner extending a warm welcome to all participants. Followed by a review of action taken by Central and State authorities on previous meeting minutes. Regarding the GSTAT Kohima bench office building, the Additional Commissioner, CGST Dimapur reported that the financial sanction from the Department of Revenue (DoR) and the subsequent approval of the layout plan on 27th November'2025 have facilitated the commencement of renovation work by the building owner. The building is expected to be handed over in March'2026, at which point TCS will initiate the necessary system and software installations to make the GSTAT Kohima Circuit Bench fully functional.

3. The Chief Commissioner sought an update on the proposed committee, intended to include two members each from the GST administrations and the Railways. This committee aims to discuss sharing critical data (invoices, e-way bills, consigner/consignee details) and establishing modalities for granting FOIS access to tax authorities. In this regard, the Additional Commissioner, CGST Dimapur, has been formally nominated as the nodal officer for the Central tax administration, the committee's formation remains pending the nomination of members from the Railways side.

4. The Chief Commissioner sought an update on sharing of alert Circulars between the State and central Tax administrations to curb fake registrations. The State as well as Central Tax administrations replied they already have the said such mechanism in place for sharing such circulars. The Additional Commissioner, CGST Dimapur, highlighted recent enforcement success where the proactive approach led to the arrest of three individuals involved in a total of ₹66 crore ITC fraud scheme. The investigation revealed that these entities used non-existent firms to fraudulently avail and pass on credit in contravention of the CGST Act, 2017.

5. The Chief Commissioner enquired regarding issuance of the "Welcome Kit" to all new Registrants at regular intervals on occasions like Republic Day, Independence Day, and other important holidays such as Christmas and New Year. The Commissioner, CGST Dimapur, reported that from recent months, the "Welcome Kit" is automatically being issued by DG systems for new registrations. At the same time CGST Dimapur has taken initiative with letters being issued to existing taxpayers during Christmas and New Year to verify the physical presence of taxpayers at their declared addresses. In cases where letters are returned undelivered, the Commissionerate initiates the suspension and subsequent cancellation of the registration. The Chief Commissioner suggested State Tax officials to replicate this initiative within their jurisdiction for new registrations as well as existing taxpayers to weed out fake entities and safeguard government revenue.

6. The Chief Commissioner has directed both the State and Central Tax authorities to carry out necessary verification of taxpayers who have obtained "deemed registrations". The Commissioner CGST Dimapur replied that verifications are being conducted by the respective Range Officers.

7. The Chief Commissioner sought an update on the current status of Biometric Aadhaar Authentication Centers for GST Registration. The Additional Commissioner, CGST Dimapur,

informed that State GST offices are currently handling all such authentications. This was corroborated by State Tax officials, who confirmed that their offices have fully functional Biometric Aadhaar Authentication centers in operation for GST registration across the state.

8. The Chief Commissioner inquired about the status of disseminating GST FAQs in local languages. The Commissioner CGST informed that they are currently awaiting submissions from various trade bodies to prepare a comprehensive question bank. This initiative aims to ensure that FAQs have a wider reach and effectively address the specific concerns of the local trade community.

9. The Chief Commissioner sought an update on the proposed campaigns in schools and colleges regarding the misuse of IDs for obtaining fake GST registrations. The Additional Commissioner, CGST Dimapur, reported that the CGST Commissionerate has organized several outreach programs to address this malpractice. A key highlight was the Adolescent Fest 2025, held at the DDSC Stadium, Dimapur, on December 12, 2025, where a dedicated GST stall served as an information hub during the two-day event. Other initiatives included participation in Aakashwani Radio programs and an Influencers' Summit at Kohima to achieve a broader reach. The Chief Commissioner further suggested organizing a painting competition/Youth festivals/balloon banner with the theme "Your PAN, Your Aadhaar" to further engage and educate the youth.

10. The Chief Commissioner sought an update on awareness campaigns regarding the misuse of drugs. The Additional Commissioner, CGST Dimapur, noted that the Commissionerate has already utilized various platforms to disseminate health and social awareness messages, including the "Sundays on Cycle" initiative (May 18, 2025) and the Adolescent Fest 2025 (December 12, 2025), to promote healthy, drug-free lifestyles. The Chief Commissioner further suggested that anti-drug campaigns be organized at the block and panchayat levels in collaboration with Nagaland State Taxes to ensure these messages also reach remote areas.

11. The Chief Commissioner sought an update on the 'GST Sahyogi' program. The Additional Commissioner reported that the training for the inaugural batch has been successfully completed. In response to the Chief Commissioner's query regarding participant feedback for future improvements, the Additional Commissioner noted that trainees emphasized the need for **hands-on practical training** alongside theoretical sessions. It was suggested that attaching participants to business establishments and tax practitioners or Chartered Accountants for **apprenticeship work** would significantly enhance their professional effectiveness.

12. The Chief Commissioner stated that more numbers of GST Outreach Programmes need to be conducted by both State and Central offices to increase tax base. For work done to expand the taxpayer base, Ranges with the highest taxpayer enrolment will be recognized with awards. Additionally, the best SGST and CGST Commissionerate at the zonal level will also be awarded.

13. The Chief Commissioner also enquired whether State GST office was receiving Audit Bulletins issued by CBIC. He instructed CGST Dimapur to share copies of such Audit Bulletins provided by CCO.

14. The Assistant Commissioner State GST raised an issue related to instructions received from CBIC where it was directed that State GST offices should consult jurisdictional CGST office before filing any replies to High Court issues dealing with GST matters. He sought clarification on delay in response from CGST office in one case related to M/s Progressive Motors where there was no proper response from CGST office. The Commissioner CGST assured that the matter would be looked into and a response would be sent at the earliest.

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

16. This issues with the approval of competent authority.

Digitally signed by
JITENDRA PRATAP SINGH
Date: 12-05-2026
13:06:38

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

Copy to:

1. The General Manager, NF Railway, Maligaon, with a request to intimate the concerned jurisdictional Divisional Commercial Manager to participate in the meeting w.r.t. Freight Marketing Circular No.07 of 2024, issued by Ministry Of Railways. (e-Mail: gm@nfr.railnet.gov.in)
2. The Director, GST Council Secretariat, New Delhi, E-Mail: gstc.secretariat@gov.in
3. The Principal Director General, DGGST, New Delhi
4. The Deputy Director, DGGST, Eastern Zonal Unit, Kolkata, E-Mail: dggst-ezu@gov.in
5. The Assistant Director, DGGI Zonal Unit, Dimapur, E-Mail: dggi.dimapur@gmail.com
6. The Commissioner of State Taxes, Nagaland, e-Mail: (cotgon@rediffmail.com)
7. The Commissioner, CGST & CX Commissionerate, Dimapur