



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 1st MEETING OF THE NAGALAND STATE CO-ORDINATION COMMITTEE MEETING HELD AT CONFERENCE HALL, GST BHAWAN, MACHKHOWA, GUWAHATI ON 20/03/2024 BETWEEN CGST & SGST OFFICERS

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, Nagaland State Co-ordination Committee (SCC) comprising of SGST and CGST Officers was formed vide Order No.08/2023 dated 01.12.2023.

2. The 1st meeting of Nagaland State Co-ordination Committee was held at GST Bhawan, Guwahati on 20.03.2024. The meeting was co-chaired by Ms. Bandhana Deori, Chief Commissioner of CGST Guwahati Zone and Shri Sachin Jaiswal, Commissioner of State Taxes, Nagaland.

3. Following Members of the Committee also attended the meeting.

Sl. No.	Members	Sl. No.	Members (S/Shri)
1.	Shri R.H. Meena, Commissioner, CGST Commissionerate, Dimapur	7.	Shri Rituraj Borthakur, ACM, Guwahati, NF Railway
2.	Shri Sashi Wappang Lanu, Additional Commissioner, CGST Commissionerate, Dimapur	8.	Shri Kalyan Barman, Chief Commercial Inspector, Guwahati, NF Railway
3.	Shri Daya Chand Verma, Additional Commissioner, Office of Chief Commissioner, CGST & Customs, Guwahati	9.	Shri Pankaj Kumar, Commercial Supervisor (Goods), New Guwahati, NF Railway
4.	Shri Y. Mhathung Mury, Special Commissioner of State Taxes, Nagaland	10.	Shri Soumen Roy, ACM, Tinsukia Division, NF Railway
5.	Shri C. Lima Imsong, Additional Commissioner of State Taxes, Nagaland	11.	Shri Anil Kumar, Deputy Secretary, GST Council Secretariat
6.	Jayesh P Jadhav, AD, DGGI, Dimapur		

3. At the outset, the Chief Commissioner, CGST (co-chair) and Commissioner of State Taxes, Nagaland (co-chair) 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. 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 Commissioner of State Taxes, Nagaland intimated that they will designate the Nodal Officer from their side. The Chief Commissioner, CGST intimated that an officer would be appointed from the Central Tax administration for Nagaland. Shri Rituraj Borthakur, ACM, Guwahati, NF Railway intimated that Lumding Railway Division, Assam have jurisdiction over the State of Nagaland and the in-charge of the commercial divisions (Senior Commercial Manager/Divisional Commercial Manager) have already been nominated as the State level Nodal Officers under their respective jurisdictions.

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. It was informed in the meeting both from the Central and State GST Commissionerates that steps would be taken to identify Government Building /Private building for office space for the circuit Bench at Kohima.

6. The Commissioner, SGST Commissionerate, Nagaland proposed to have training of the Officers for detecting fake Registrations and circular Invoicing in GST. Sri Arun Kumar, Deputy Secretary, GST Council Secretariat suggested using of GST Prime for this purpose. The Commissioner, SGST Commissionerate, Nagaland also proposed that both the tax authorities should undertake joint investigation.

7. Both the co-chairs agreed to share the modus-operandi of major cases booked and also best practices with each other to prevent evasion of taxes. The co-chairs also agreed to share the SCNs and OIOs of major cases with each other on quarterly basis through the Nodal Officers. The co-chairs further agreed to monitor the implementation of the decisions taken in this meeting of SCC.

8. The Chief Commissioner, CGST requested the Commissioner of State Taxes to depute officers for Back Office training to Central GST officers as Central GST is going to shift to Model-2 mode. The Co-chair of SGST Nagaland agreed to this proposal.

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

10. 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, Dimapur/SGST Nagaland .
2. Additional Director General, DGCI Guwahati Zonal Unit.
3. The Deputy Secretary, GST Council Secretariat, New Delhi.
4. The Senior Divisional Commercial Manager, Lumding Railway Division