

મુખ્ય રાજ્યવેરા
કમિશનરશ્રીની કચેરી
રાજ્યકર ભવન
આશ્રમ રોડ

અમદાવાદ ૩૮૦૦૦૯

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addlcctadm-ct@gujarat.gov.in



Office of the
**Chief Commissioner
of State Tax**

Rajyakar Bhavan

Ashram Road

Ahmedabad 380009

Ph.: 079-26583539

addlcctadm-ct@gujarat.gov.in

MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF GST [SGST AND CGST] ADMINISTRATION OF GUJARAT STATE, HELD ON 3rd OF JANUARY, 2025, CHAIRED BY CHIEF COMMISSIONER OF STATE TAX, SGST, GUJARAT AND PRINCIPAL CHIEF COMMISSIONER, CGST, AHMEDABAD ZONE

Meeting of the State Coordination Committee (SCC) comprising of State GST Administration, Gujarat & CGST, Ahmedabad & Vadodara Zone and DGGI, Ahmedabad Zonal Unit, for the quarter ending December, 2024 was held on 03/01/2025 at 12:00 PM at the Conference Hall, Mezzanine Floor, Rajya Kar Bhavan, Ashram Road, Near Times of India, Ahmedabad, Gujarat-380009 through hybrid mode. The Gujarat State Coordination Committee was co-chaired by Shri Rajeev Topno, Chief Commissioner of SGST, Gujarat and Ms. B. V. Sivanaga Kumari, Principal Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad.

2. The following officers attended the meeting of the State Coordination Committee on 03/01/2025:

Gujarat State GST Officers		
S. No	Name (Ms. /Sh.)	Designation
1	Shri Rajeev Topno	Chief Commissioner of State Tax (Co-Chair).
2	Ms. P. Bharathi	Special Commissioner of State Tax.
4	Shri D. C. Herma	Additional Commissioner of State Tax, Establishment.
5	Shri D.C. Mehta	Additional Commissioner of State Tax, Admin.
6	Shri M. A. Kavatkar	Additional Commissioner of State Tax, Enforcement.
7	Shri K. D. Shukla	Joint Commissioner of State Tax, Legal.
8	Shri K. M. Khant	Joint Commissioner of State Tax, Admin.
9	Shri H. H. Darji	Deputy Commissioner of State Tax, Admin.

Central GST Officers		
S. No	Name (Ms. /Sh.)	Designation
1	Ms. B V Siva Naga Kumari	Pr. Chief Commissioner, CGST Ahmedabad Zone (Co-Chair).
2	Shri Sanjay Bansal	Commissioner, CGST Ahmedabad South Commissionerate.
3	Shri Lalit Prasad	Commissioner, CGST Audit Ahmedabad and Audit Rajkot.
4	Ms. B. Sumidaa Devi	Joint Secretary, GST Council Secretariat, New Delhi.

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5	Shri Sivakumar V.	Commissioner, CGST Rajkot Commissionerate.
6	Shri Gyan Chand Jain	Commissioner (Appeal), Ahmedabad
7	Shri Sukhjot Kumar	Commissioner, CGST Bhavnagar / Kutch
8	Shri Kamlesh Gupta	Commissioner, CGST Gandhinagar
9	Shri Sachin Gusia	Addl. Commissioner, CGST Gandhinagar
10	Shri Rajesh Kumar	Addl. Director, DGGI, AZU, Ahmedabad
11	Shri Vishal Malani	Addl. Commissioner, PCCO, Ahmedabad Zone and Nodal Officer (SCC - Nodal Officer-CGST).
12	Shri Adesh Kumar Jain	Addl. Commissioner, CGST Audit Ahmedabad
13	Shri Santosh Kumar Talpada	Assistant Director, DG GST - WZ, Mumbai.

Officer of Ministry of Railways		
S. No	Name (Ms. /Sh.)	Designation
1	Shri Hafiz Ali Khan	Assistant Commercial Manager, Ahmedabad Division, Western Railway.

3 . The Additional Commissioner of SGST (Admin), SGST, Gujarat had warmly welcomed both the Hon'ble Co-chairs and all the members of State Coordination Committee (SCC) with New year wishes. The Additional Commissioner of SGST (Admin), SGST, Gujarat informed the members that State Coordination Committee for the State of Gujarat has been re-constituted comprising of the GST authorities from the State and the Central Tax administration and authority from Ministry of Railways. Shri Hafiz Ali Khan, Assistant Commercial Manager, Ahmedabad Division, Western Railway has been nominated as member from Ministry of Railways.

4. The Chief Commissioner of State Tax, Gujarat also welcomed all the members of State Coordination Committee (SCC) with New year wishes. The Chief Commissioner of State Tax, Gujarat also listed out the priority areas and each of the issues were discussed at length.

5. **The actionable points are as under:**

5.1 **Sharing of data - Enforcement Wing - CGST & DGGI authority**

The Additional Commissioner, SGST (Enforcement), State Tax, Gujarat informed the members regarding sharing of all data of enforcement actions made by all enforcement agencies from SGST/CGST/DGGI. It has been mutually decided to share all data in single format in respect of action taken by the enforcement agencies. All the data of enforcement action of Central Tax Authorities (CGST/DGGI) and SGST should be collated at one point. SGST has already shared data. The data of enforcement action of SGST are available at single point, however data of enforcement action of CGST/DGGI are not available at single point as CGST & DGGI have multiple formations. The SGST have received data from three formation of Central Tax Authorities i.e. CGST Gandhinagar, CGST Kutch and CGST Ahmedabad South and data from other formations regarding enforcement action is awaited. However, it is observed that certain information are missing in respect of data received from three organisations. The Additional Commissioner, SGST (Enforcement) State Tax, Gujarat requested that consolidated data in single format may be provided to SGST.

The Chief Commissioner of State Tax, Gujarat emphasised that everybody should understand the importance of collation of data as every coordination among the organizations/agencies/departments will start from sharing of information. The sharing of data will avoid the duplicity of our work. The SGST has collected all the data and shared all the data with Central Authorities. The Co-chair, SGST requested the Nodal officer - CGST to coordinate with all formations, collect data from all formations of Central Authority in single format and share data with SGST. The Chief Commissioner of State Tax, Gujarat requested that protocol of sharing data should be followed.

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The Pr. Chief Commissioner of CGST, Ahmedabad Zone, Ahmedabad also directed the Nodal officer - CGST to coordinate with all formations, collect data from all formations of Central Authority in single format and share data with SGST.

5.2 Sharing of good audit para - Audit Wing

The Additional Commissioner, SGST (Audit), State Tax, Gujarat informed the members that in last meeting it was decided to conduct meeting between Authorities of CGST Audit and SGST Audit. The meeting between CGST Audit Authorities and SGST Audit Authorities was conducted on 07/11/2024 and cases were discussed along with unique modus of evasion. The State Audit and CGST Audit had shared the Audit Reports in respect of Thematic Audit conducted by them and assured to share remaining Audit Reports in respect of Thematic Audits. Minutes of meeting has been issued incorporating discussed points.

The Commissioner, CGST Audit Ahmedabad informed the members that they have shared almost more than 200 intelligences and actions primarily taken by the CGST Audit. The Commissioner, CGST Audit Ahmedabad also appreciated the SGST Audit for sharing their Audit Reports and remarkable audit paras.

5.3 Key parameters identified for performance evaluation of States/ UTS and Central Tax formation:

The Chief Commissioner of State Tax, Gujarat informed the members that performance of all the States/ UTs and Central Tax formations for the Financial Year 2023-24, based on 20 Key Performance Parameters, was evaluated during the Third National Council Meeting. The GST council has appreciated the performance of the Gujarat State in various Key parameters and on the basis of overall performance the Gujarat state has been given Second position. The Co-chair, SGST, State Tax, Gujarat requested the members to review the areas where the Gujarat State and CGST Ahmedabad Zone are not performing well and make all out efforts to improve the overall performance.

The Pr. Chief Commissioner of CGST, Ahmedabad Zone, Ahmedabad also informed the members that GST council has also appreciated the performance of the CGST Ahmedabad Zone in various Key parameters. The Pr. Chief Commissioner of CGST, Ahmedabad Zone, Ahmedabad also agreed to the view of the Chief Commissioner of State Tax, Gujarat and requested the members to make all out efforts to improve the overall performance.

5.4 Outlines for Outreach activities and campaigns to spread awareness among trade and taxpayers regarding Amnesty Scheme to be announced by the GST Council /Central Govt. in respect of SPL-1 and SPL-2:

The Chief Commissioner of State Tax, Gujarat informed the members that the SGST, Gujarat state will issue courtesy letters to the taxpayers to avail the benefit of Amnesty Scheme, which will directly be a proactive outreach programme. State Tax, Gujarat will also spread awareness among taxpayers through print media in future to avail the benefit of Amnesty Scheme. Also meeting with various trade associations, Bar associations and CA Associations will be held across Gujarat in all Divisions to appraise them regarding the Amnesty Scheme.

5.5 Both Tax Authorities also discussed certain unique modus operandi regarding evasion of tax by Private Limited Companies and evasion of tax in respect of supplies to units located in other territories (code 97) like SEZ, Territorial waters etc.

6. The meeting ended with the vote of thanks to both the Co- chairs and the participants.

7. The Co-chairs mutually decided that the **next State Coordination Committee meeting will be held on 04th April 2025.**



8. This issues with the approval of both the Co-chairs of the SCC meeting.

(M. A. KAVATKAR)
NODEL OFFICER &
ADDL. COMMISSIONER OF STATE TAX
(ENFORCEMENT), AHMEDABAD.

Copy to: -

1. The Principal Director General, DGGST, New Delhi.
2. The Chief Commissioner, State Taxes, Gujarat.
3. The Chief Commissioner, CGST, Vadodara Zone.
4. The Pr. Commissioner/Commissioner, CGST Ahmedabad Zone/ Vadodara Zone.
5. The Additional Director General, DGGST, WZU.
6. The Joint Secretary, GST Council Secretariat, New Delhi.
7. The Additional Director, DGGI-Ahmedabad Zonal Unit, Ahmedabad.
8. The Senior Divisional Commercial Manager, Ahmedabad Division, Western Railway.
9. Guard File.

