મુખ્ય રાજ્ય વેરા
કમિશનરશ્રી ની કચેરી
રાજ્ય કર ભવન
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અમદાવાદ -૩૮૦૦૦૯.
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MINUTES OF THE STATE COORDINATION COMMITTEE MEETING OF GST [SGST AND CGST] ADMNISTRATION OF GUJARAT STATE, HELD ON 27th OF MAY, 2025, CHAIRED BY CHIEF COMMISSIONER OF STATE TAX, SGST, GUJARAT AND CHIEF COMMISSIONER, CGST, AHMEDABAD ZONE, AHMEDABAD

Meeting of the State Coordination Committee (SCC) comprising of State GST Administration, Gujarat & CGST, Ahmedabad & Vadodara Zone, DGGI, Ahmedabad Zonal Unit, DGGI, Surat Zonal Unit and railways was held on 27/05/2025 at 04:00 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 Shri Sunil Kumar Mall, Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad.

2. The following officers attended the meeting of the State Coordination Committee on 27/05/2025:

Gujarat State GST Officers		
S. No	**Name (Ms. /Sh.)**	**Designation**
1	Shri Rajeev Topno	Chief Commissioner of State Tax (IAS) **Co-Chair and Convener**
2	Smt. Sudiksha Rani	Additional Commissioner of State Tax, Audit (IRS)
3	Shri D. C. Herma	Additional Commissioner of State Tax, Enforcement (IRS), SGST - **Nodal Officer**
4	Shri D. C. Mehta	Additional Commissioner of State Tax, Admin
5	Shri D. V. Trivedi	Additional Commissioner of State Tax, Appeal & Court
6	Shri K. D. Shukla	Joint Commissioner of State Tax, Legal
7	Shri H. H. Darji	Deputy Commissioner of State Tax, Admin

Central GST Officers		
S. No	**Name**	**Designation**
1	Shri Sunil Kumar Mall	Chief Commissioner, CGST Ahmedabad Zone - **Co-Chair.**
2	Shri Sanjay Bansal	Pr. Commissioner, CGST Ahmedabad South Commissionerate.
3	Shri Lalit Prasad	Pr. Commissioner, CGST Audit Ahmedabad and Audit Rajkot.
4	Shri Nagendra Yadav	Commissioner, CGST Gandhinagar Commissionerate.
5	Shri Sachin Gusia	Addl. Commissioner, PCCO, CGST Ahmedabad Zone and **Nodal Officer**
6	Shri Rajesh Kumar	Addl. Director, DGGI, AZU, Ahmedabad
7	Shri Jasveer Khichar	Addl. Director, DGGI, SZU, Surat
8	Shri Amit Kumar	Addl. Commissioner, PCCO, CGST Vadodara Zone
9	Shri Anil Kumar	Deputy Secretary, GST Council Secretariat, New Delhi.
10	Shri Partaparam Mehra	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), Gujarat warmly welcomed both the Hon'ble Co-chairs and all the members of State Coordination Committee (SCC). The Additional Commissioner of SGST (Admin), Gujarat informed the members that State Coordination Committee for the State of Gujarat is to be re-constituted as earlier members have been transferred/ superannuated and new officers have joined at their place/post. The Additional Commissioner of SGST (Admin) informed that they have received nomination of officers from Central Tax Authority. The Additional Commissioner of SGST (Admin), SGST, Gujarat proposed the name of officers from State Tax Authorities, Central Tax Authorities and Ministry of Railways. The Additional Commissioner of SGST (Admin), Gujarat informed that order of constitution of new committee will be issued shortly.

4. The Chief Commissioner of State Tax, Gujarat (Co-chair) introduced Shri S K Mall, Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad, as the new Co-Chair of the State Coordination Committee. The Chief Commissioner of State Tax, Gujarat also welcomed all the members of State Coordination Committee (SCC).

The Chief Commissioner, CGST Ahmedabad Zone, Ahmedabad (Co-Chair) in his inaugural address emphasized the importance of enhanced coordination between Central and State GST administrations, timely resolution of field-level issues, and the need for continued focus on taxpayer facilitation and compliance improvement. The Co-chair, CGST assured full support and cooperation from his office for the effective functioning of the Committee. Thereafter, the Chief Commissioner of State Tax, Gujarat listed out the priority areas and each of the issues were discussed at length.

5. <u>The actionable points are as under:</u>

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. The Central Tax Authorities (CGST/DGGI) have shared the data with SGST in single format in respect of inspection and searches conducted during FY 2024-25.

Both the co-chairs 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. Both the co-chairs requested the officers to share data regularly for better coordination among both the tax authorities. **<u>(Action: - Sharing data of enforcement actions regularly – SGST/CGST)</u>**

The Chief Commissioner of State Tax, Gujarat informed that State Tax department is working on one software, wherein it will be ensured that initiation of investigation to Adjudication proceedings will be completed within 90 days period. The software will facilitate the officers to monitor each case at every stage for better functioning and maximum recovery at the earliest. The Chief Commissioner of State Tax, Gujarat informed that the recovery ratio/percentage of enforcement cases is very high i.e. 60% against demand raised.

The Chief Commissioner of CGST, Ahmedabad Zone proposed to the Chief Commissioner of State Tax that the state tax authority may share the large revenue cases wherein State Tax Authority has made tax recovery, so that CGST can also explore the possibilities of similar recoveries.

The Chief Commissioner of State Tax, Gujarat further informed that State Tax department is working on recovery of arrears and three months target has been assigned to officers to maximize the possible revenue recovery. The Co-chair, SGST also shared that the primary objective of the Tax Department is to ensure that taxpayers submit their Returns within the stipulated timeframe. However, in addition to this, the effectiveness of the Tax Department is demonstrated through three key targets viz. Audit, Recovery, and Enforcement/Mobile Squad. Consequently, it is essential to concentrate efforts on these areas accordingly.

5.2 Sharing of good audit para – Audit Wing

The Commissioner, CGST Audit Ahmedabad and the Additional Commissioner, SGST (Audit), State Tax, Gujarat informed the members that they mutually share key audit observations, modus operandi detected during audits, relevant inputs, actions primarily undertaken and good Audit paras for better co-ordination and updating each other. Both Audit Authorities have planned to conduct a meeting in last week of May, 2025/first week of June, 2025.

The Co-chair, SGST informed that the members that recovery in respect of Audit paras/cases raised by State Audit is at par. State Audit have been given the target to cover maximum taxpayers and conduct audits of financial records of two years.

5.3 Return Filing - 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 are evaluated on certain parameters. On the basis of overall performance, the Gujarat state has been given second position. The Co-chair, SGST, State Tax, Gujarat informed that one of the key parameters is timely Return filing (GSTR-3B and GSTR-1).

The Additional Commissioner of SGST (Admin), Gujarat also shared the month wise comparative data of state and centre in respect of GSTR-3B Return Filled within due date, GSTR-3B Return filed at the end of the month, GSTR-1 Return filed within due date. The Additional Commissioner of SGST (Admin), SGST, Gujarat informed that they get the list of large and medium scale non-filer taxpayers/defaulter taxpayers, who are paying high revenue, from IT cell after 20th day of each month. Thereafter, the state tax officers analyse the data, identify potential taxpayers, pursue and encourage them to file returns timely so that ITC credits may reflect in GSTR-2B of their buyers. Further, State Tax Authority also analyse the data in respect of taxpayers who have defaulted many times in a year and then they write letters to such taxpayers to regularise their returns.

5.4 Pending Adjudication in respect of SCNs issued by CGST Authorities:

The Additional Commissioner of SGST (Admin), Gujarat informed the members that Back Office Data show a large number of Show Cause Notices issued under Section 74 of the CGST Act, 2017 by the CGST Authorities in respect of Taxpayers registered under State Tax administration pending for adjudication. However, the Additional Commissioner of CGST, CCO, Ahmedabad Zone (Nodal officer) informed that CGST authorities have passed adjudication orders in respect all time bound SCNs and it is not possible that such large number of SCNs are pending adjudication. The Additional Commissioner of CGST, CCO, Ahmedabad Zone (Nodal officer) further informed the members that it might be possible that data may not be updated/uploaded during migration from All-In-One system to Back-office system.

The Co-chair, SGST, Gujarat advised both the Nodal officers to reconcile the data and resolve the issue.**<u>(Action: - Reconciliation of data in r/o SCN issued and Order passed by CGST authorities in cases of taxpayers registered with State Tax Authority – CGST/SGST)</u>**

5.4 To arrive at a uniform stand by the Central and State GST Administration in GST related SLPs to be filed before Hon'ble Supreme Court:

The Additional Commissioner of CGST, CCO, Ahmedabad Zone (Nodal officer) informed and requested the Co-chair, State Tax, Gujarat that Appeals in Hon'ble Supreme Court is required to be filed in respect of cases regarding applicability of GST on assignment of leasehold of Industrial plots allotted on lease by GIDC and building constructed thereon by lessee to a third party (assignee) on payment of lump sum consideration. The Additional Commissioner of CGST, CCO, Ahmedabad Zone (Nodal officer) further informed the Co-chair that the Hon'ble Gujarat High Court vide Common order dated 03.01.2025 has quashed and set aside total 52 SCNs/Orders. SLPs in 49 Writ Petitions are being filed by CBIC where UOI and state of Gujarat are respondent. In remaining 03 SCAs, State Tax Authorities are exclusive Respondents (9364/2024 – M/s. Peshvaria Exports, 21932 /2023 – M/s. Krupa Chatons Manufacturing Company Pvt. Ltd. and 11943/2024 – M/s. Shree Ganesh Pharma) and therefore, Gujarat State Tax Authorities are required to file SLPs before Hon'ble Apex Court. The Nodal officer informed the Co-chair that CGST has shared the common grounds of appeal with State Tax Authority for a uniform stand by the Central and State GST Administration.

5.5 Space sharing - Registration of legal entities/persons engaged in business/services through space sharing:

The Chief Commissioner of State Tax, Gujarat informed the members that GST Tax Authorities in Maharashtra, Gujarat, Karnataka and Kerala are facing a new challenge regarding businesses conducted/services provided through space sharing methodology. GST tax authorities are facing several challenges in dealing with such taxpayers operating from shared spaces, such as coworking offices or virtual addresses. The primary issue is the difficulty in verifying the physical existence and genuineness of business operations at such premises. Multiple registrations at the same address, often without exclusive space allocation, raise concerns about fake registrations and fraudulent Input Tax Credit (ITC) claims/pass on. Physical verification during registration or enforcement becomes problematic as there may be no clear signage or dedicated area for each taxpayer. Shared utility bills, absence of distinct lease agreements, and lack of proper documentation further complicate the situation. Authorities also encounter difficulties in serving notices or conducting audits, leading to potential revenue leakage and administrative inefficiencies.

The co-chair informed that to address such issues, there is a need for clear SOPs, mandatory documentation (e.g. sub-lease/NOC), and stricter scrutiny during registration and verification processes for such taxpayers.

The Chief Commissioner of CGST, Ahmedabad Zone directed the CGST Nodal Officer to coordinate with State Tax Authority in respect of common registration process/documentation. **<u>(Action: - Practice being followed in CGST/SGST for such registration – SGST/CGST)</u>**

5.5 The Pr. Commissioner, CGST, Ahmedabad South also shared the unique modus operandi adopted by certain taxpayers regarding refund of GST on the goods without exports on submission of non-genuine/fake export documents. The State Tax officers also shared their views on the said modus.

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

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

(D. C. HERMA)
NODEL OFFICER &
ADDL. COMMISSIONER OF STATE TAX
(ENFORCEMENT), AHMEDABAD.

Copy to: -

1. The Principal Director General, DGGST, New Delhi.
2. The Chief Commissioner, CGST, Ahmedabad Zone.
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 Additional Director, DGGI-Surat Zonal Unit, Surat.
9. The Senior Divisional Commercial Manager, Ahmedabad Division, Western Railway.
10. Guard File.