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सत्यमेव जयते

Agenda for

40th GST Council Meeting

12 June 2020

Volume – 1

माल और सेवा कर परिषद
GOODS AND SERVICES TAX COUNCIL

File No: 368/40th GSTCM/GSTC/2020

GST Council Secretariat

Room No.275, North Block, New Delhi
Dated: 05th June 2020

Notice for the 40th Meeting of the GST Council scheduled on 12th June 2020 through video conferencing

The undersigned is directed to refer to the subject cited above and to say that the 40th Meeting of the GST Council will be held on 12th June 2020 through **Video Conferencing** as follows:

Friday, 12th June, 2020 : 1100 hours onwards

2. The agenda items for the 40th Meeting of the GST Council will be communicated in due course of time.

3. Respective State NIC units may be contacted for details regarding Video Conferencing.

4. Please convey the invitation to the Hon'ble Members of the GST Council to attend the Meeting.

(-Sd-)

(Dr. Ajay Bhushan Pandey)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

3. The Chief Secretaries of all the State Governments, Union Territories of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.

4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.

5. Chairman, GST Network

Agenda Items for the 40th Meeting of the GST Council on 12th June 2020

1. Confirmation of the Minutes of 39th GST Council Meeting held on 14th March 2020
2. Review of Revenue Position
3. Issues recommended by the Law Committee for the consideration of the GST Council
    i. Amendment in CGST Rules to prescribe the rates for Composition Scheme under Section 10(2A)
    ii. Proposal to issue Removal of difficulty order for extending the time limit for revocation of cancellation of registration
    iii. Notification of provisions of the Finance Act, 2020 amending various sections of the CGST Act and the IGST Act
    iv. Reduction of late fees and rate of interest for small taxpayers (taxpayers with aggregate turnover up to Rs. 5 crore) for the tax period May, 2020, June, 2020 and July, 2020
    v. Reduction in rate of interest for delay in payment of GST for remaining part of Financial Year 2020-21
4. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
5. Decisions of the GST Implementation Committee (GIC) for information of the Council
6. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
7. Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh
8. Quarterly Report of the National Anti-Profiteering Authority (NAA) for the quarter January to March 2020 for the information of the GST Council
9. Constitution of Grievance Redressal Committee at CBIC Zonal / State level for redressal of grievance of taxpayers on GST related issues
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 1: Confirmation of the Minutes of the 39th GST Council Meeting held on 14th March 2020

The 39th meeting of the GST Council (hereinafter referred to as 'the Council') was held on 14th March 2020 at New Delhi under the Chairpersonship of Hon'ble Finance Minister, Smt. Nirmala Sitharaman (hereinafter referred to as the Chairperson). A list of the Hon'ble Members/Ministers of the Council who attended the meeting is at **Annexure 1**. A list of officers of the Centre, the States, the GST Council, the Goods and Services Tax Network (GSTN) who attended the meeting is at **Annexure 2**.

2. The following agenda items were listed for the discussion in the 39th Meeting of the Council:

1. Confirmation of the Minutes of 38th GST Council Meeting held on 18th December 2019
2. Update by Infosys (through GSTN)
3. Review of Revenue Position
4. Issues recommended by the Fitment Committee for the consideration of the GST Council (Recommendations by the Committee of Officers on Revenue Augmentation)
    i. Fitment Agenda for Goods: Inverted Rate Structure in GST- Correction of inverted rates on certain key sectors
    ii. Fitment Agenda for Services
5. Issues recommended by the Law Committee for the consideration of the GST Council

A. Issues recommended by the Law Committee for the consideration of the GST Council

i. Taxability of 'economic surplus' earned by brand owners of alcoholic liquor for human consumption
ii. Challenges faced in apportionment of ITC in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
iii. Issue regarding waiver of penalty and interest on previous period due to removal of pre-import condition under Advance Authorization scheme
iv. Levy of interest under the provisions of section 50 of the CGST Act, 2017 for delay in payment of tax
v. Proposal for waiver of filing of FORM GSTR-1 by taxpayers who have availed the special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019.
vi. Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement)
vii. Proposals for amendment in the CGST Rules, 2017
viii. Proposals for amendment in the CGST Act, 2017 and the IGST Act, 2017
ix. Scheme of 'Know Your Supplier'
x. Notifying NPCI, Transunion CIBIL Ltd. and Association of Mutual fund of India under section 150(1)(p) and Banking Information return under Section 150(1)(e)
xi. Proposal for Notification / Rule change for enabling AADHAAR based authentication in GST
xii. Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal

xiii. Exemption for certain class of registered persons from having e-invoicing along with extension of dates for implementation of e-invoicing
xiv. Exemption for certain class of registered persons from capturing dynamic QR code along with deferment of implementation of QR Code
xv. Agenda note for GST Council regarding extension of date of GSTR 3B filing for the month of Jan, 2020 till 31st March 2020
xvi. Agenda note for GST Council regarding continuation of the existing system of furnishing FORM GSTR-1 and FORM GSTR-3B till the month of September, 2020
xvii. Transition Plan in view of merger of Union Territories of Dadra & Nagar Haveli and Daman & Diu
xviii. Deferring e-Wallet scheme and extending duty exemption for exporters

B. Deliberations of the Law Committee in the matter of the representation by Construction Federation of India on the orders of the Hon'ble High Court of Delhi

6. Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh
7. Quarterly Report of the NAA for the quarter October to December 2019 for the information of the GST Council
8. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
9. Decisions of the GST Implementation Committee (GIC) for information of the Council
10. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
11. Any other agenda item with the permission of the Chairperson
    i. An incentive scheme for consumers to increase invoice compliance in B to C supply
    ii. Issuance of Circular clarifying certain refund related issues
    iii. Physical verification and KYC of persons willing to take registration within first six months and corresponding spike rule
    iv. Proposed amendments in the CGST Act, 2017
    v. Proposal to issue notification and circular clarifying issues related to corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016
    vi. Proposal to issue Removal of difficulty order for extending the time limit for revocation of cancellation of registration
    vii. Status update on conversion of Goods And Services Tax Network (GSTN) into 100% Government owned Company
    viii. Judgment of Hon'ble Supreme Court of India in Chief Commissioner of Central Excise and Service Tax &Ors. Vs. M/s Ranchi Club Ltd. and State of West Bengal vs. Calcutta Club Limited laying down that from 2005 onwards, Finance Act, 1994 does not purport to levy service tax on member clubs in incorporated form
    ix. Order of Hon'ble High Court of Rajasthan in the matter of Rajasthan Tax Consultants Association vs UoI and Ors. (D. B. Civil Writ No. 15239/2017)
    x. Agenda Note for refund of ITC of the tax paid on capital goods, in cash, for registered taxpayers with annual aggregate turnover up to 15 crores

xi. Time bound disposal of long pending change request arising out of changes made in Law/Rules through one time special measure.

xii. Ad-hoc Exemptions Order(s) issued under Section 25 (2) of Customs Act, 1962 to be placed before the GST Council for Information

12. Date of the next meeting of the GST Council

Preliminary discussion

3. The Hon'ble Chairperson invited the Union Revenue Secretary and ex-officio Secretary to the GST Council (hereinafter referred to as the Secretary) to begin the proceedings. The Secretary welcomed everyone to the 39th GST Council meeting. He, on behalf of the Council, welcomed Shri Rameshwar Oraon, Hon'ble Minister for Planning cum Finance, Commercial Taxes, Food, Public Distribution & Consumer Affairs, nominated from the State of Jharkhand. On behalf of the Council he also placed on record the appreciation for contribution made by Shri C.P. Singh, the then Hon'ble Minister for Urban Development, Housing and Transport, Jharkhand. The Secretary also welcomed Shri Nandan Nilekani from Infosys Bangalore who had come from Bangalore to apprise the GST Council regarding various steps taken and those proposed to be taken by Infosys vis a vis the challenges being currently faced in the implementation of GST as well as the implementation status of various decisions taken by the GST Council for the ease of taxpayers.

3.1. After preliminary discussions, the Hon'ble Chairperson asked the Secretary to take up the individual Agenda Items for consideration of the Council.

3.2. The Secretary informed that though the 1st Agenda item, as usual, was the confirmation of the Minutes of Meeting of the 38th GST Council (hereinafter referred to as Minutes) held on 18th December, 2019 at New Delhi; however, since Shri Nandan Nilekani had been invited to make the presentation about the present status of various issues faced at GST Portal, which was to be taken up at Agenda item 2; therefore, he might be asked to make the presentation first & discussion on it be held and thereafter regular agenda items might be taken up. The Council agreed to the above proposal and accordingly, Secretary invited Shri Nandan Nilekani to make the presentation.

Agenda Item-2: Update by Infosys: Presentation by Shri Nandan Nilekani, Infosys.

4. Shri Sushil Modi, Deputy Chief Minister, Bihar intervened and stated that he was heading a Group of Ministers on the implementation of IT (hereinafter referred to as IT-GoM), therefore he wanted to inform the Council about the status, being relevant to the agenda and as came to his notice during the IT-GoM meetings and that he would like to raise a few issues in the next two minutes for the information of the Council as well as Shri Nandan Nilekani. He would expect Shri Nandan Nilekani to update the Council on those issues as well. He further stated that IT-GoM had been formed to oversee and resolve the IT challenges faced in the implementation of the GST. The IT-GoM, since then had held 13 meetings from time to time and 47 functionalities were required to be implemented in the beginning. Out of these, IT-GoM had prioritized the functionalities to be implemented out of turn for which Infosys took more than one year to develop and implement. The issues faced during the peak days of filing of GSTR-3B such as slowness of the Portal, system and application errors preventing smooth filing, system hitting the circuit breaker so as to limit the people filing the return at the same time etc. were identified and informed to Infosys for resolution from time to time. Similarly, during the filing of GSTR-1, a number of issues were noticed such as, errors of "Summary Generation in Progress",

GSTR-2 generation and download being slow etc. were also communicated from time to time for resolution by the Infosys team. He further stated that in the meeting held on 23rd December, 2019, a plan was submitted by Infosys to tackle the issues including on how to resolve slowness of the System. However, no improvement had come to the notice of IT-GoM till date.

4.1. He further stated that, as regards the number of Change Requests (hereinafter referred as CR) pending with the Infosys, it was decided by IT-GoM, after taking inputs from Infosys, that no CR would be kept pending beyond 12 weeks and Infosys would deploy additional resources to tackle the early implementation of change requests, so that the time-line decided could be adhered. However, in the meeting dated 23.12.2019, it was noted that just 49 CR out of 84 CR could be resolved. He also raised the issues of slow progress in the development and implementation of "Business Intelligence" (hereinafter referred as BI) reports and stated that so far only 2 out of the 17 use cases identified could be developed by Infosys, hampering the anti-evasion work. Further the modules relating to MIS, appeal, audit, enforcement, etc. remained largely undelivered. Similarly, as regards helpdesk tickets, it was decided with the concurrence of Infosys, that either no ticket or only negligible tickets should remain pending beyond time limit of 30 days. Whereas, the perusal of ticket baskets as on 30th January, 2020 showed that there were more than 806 tickets pending beyond 30 days. He, thereafter, asked Shri Nandan Nilekani to cover above points, as highlighted by him, in his presentation before the Council, supported with the data.

4.2. Shri Nandan Nilekani expressed his gratitude to the Chairperson and other members of the Council for being invited to the Council and being given an opportunity to make the presentation. The presentation is annexed as **Annexure 3**. He stated that his presentation included the status of the system issues, remediation plan along with road map for the GST return filing and it also included the factors contributing to the issues hampering return filing on 20th January, 2020. He further, stated that in the existing GST return system, GSTR3B return was to be filed by 20th of the month. About 65% of the people filed return by the due date and out of this 35% of the total tax payers came to file the return on last three days while the return filing percentage further increased to about 90% by the end of the month. In the month of January, 19th January was a Sunday due to which there was very low return filing and bulk of the people came for return filing on 20th January, 2020. In addition, there was additional rush for filing GSTR-1 due to the expiry of amnesty scheme timeline on the 17th January 2020. Further, the time for filing GSTR-9 and GSTR-9C for 2017-18 was also coming to an end. As a result, the system which was designed to handle 1.25 lakh concurrent users, hit the circuit breaker as more than 1.5 lakh people had hit the server for return filing. Load on the server, more than the design, led to further slowness of the system which was compounded by an issue in delivery of OTP by mail. This led to further load on the server as people tried again and again to get the OTP leading to failure of the system.

4.3. In short term, these issues were handled by staggering the last date of filing for different regional users i.e. 20th, 22nd and 24th January and at the same time the issue in delivery of OTP by e-mail was also fixed. As a result, the return filing in the month of February was quite smooth as evident from the main source of complaint i.e. the GSTN tickets, calls and twitters complaints.

4.4. Long term solution however, was to increase the capacity of the system to 3 lakh concurrent users for which the discussion was held with the GSTN & the Ministry and the permission had been granted to upgrade the system on February 3rd 2020. In this regard, order had already been placed to Chinese suppliers but due to COVID19 outbreak, the supplies from China had been affected and hence, instead of 6-8 weeks, it could take about 3 months. Thus, in the next 3 months, it was suggested that staggered filling of returns might be continued along with the close monitoring of the system between 15th to 24th of the month specially when the system would be burdened and would be near the circuit

breaker. The above steps would take care of the concerns raised by the Council as well as by the Hon'ble Prime Minister. Thus, with the supply of hardware in place, performance issues of the system on the capacity front would be taken care of.

4.5. In addition, certain policy changes in respect of CR implementation were also required. He further, stated that the current process of CR implementation by the GSTN involved preparation of each individual CR, its communication to application team, finalization of the change plan by the application team and its approval which also involved an element of agreement between the two teams, its approval, as well as final implementation and hence, the entire process was time consuming. He, therefore, suggested to adopt the process of Time and Material (hereinafter referred as T&M) model for implementation of CR. In this model, he would create a pool of qualified and dedicated 60 personnel who would be regularly in touch at each stage and work on the priority areas identified by the Govt. leading to faster delivery. In T&M model, the priority had to be decided by the GSTN and Govt. while the work would be delivered by the dedicated resource tool. He informed the Council that the same model had been adopted by UIDAI successfully.

4.6. He, thereafter, presented the road map for GST returns and stated that the current GST compliance model implemented, was based on two returns model where the supplier declared his outward supplies at invoice/ tax rate level including the exports and deemed export suppliers by the 10th of the month in GSTR-1 return. Further, a GSTR-3B return had to be filed where he had to compute & re-enter the output GST liability and also compute & enter the Input Tax Credit (hereinafter referred to as ITC) claimed and thereafter arrive at net tax liability which had to be offset through a challan. The issue in this system was that taxpayer not only had to do duplicate efforts in computing for the returns, taxpayer had to manually claim the ITC also. These issues were compounded by the challenge in the number of filings of various types of returns. Further, while approximately one crore tax payers file GSTR-3B return in a month, only about 60% filed the corresponding GSTR-1 return. Out of one crore taxpayers i.e. those who were required to file GSTR-1 return, 22% of the people filed 'Nil' tax liability returns, 12% of tax payers only had B2C supplies and hence, were not passing on the ITC, and hence invoice details/ detailed GSTR-1 in these cases were also not required. The balance tax payers could be divided into two categories i.e. those having turnover less than Rs. 1.5 crore required to file a quarterly return while those above Rs.1.5 crore to file monthly return.

4.7. Further, GSTR-1 was not connected with the GSTR-3B and there was no way to check if the tax paid by the tax payer was equal to the tax liability declared by him in GSTR-1. The original return filing design involved these linkages with invoices having back and forth movement between sellers and buyers and there was a flow of return amongst GSTR-1, GSTR-2 and ending with GSTR-3. However, it could not be implemented. It was noticed that the system of GSTR-1, 2 & 3 was complicated and hence, it was decided to limit the implementation of GST with GSTR-1 and GSTR-3B. As a result, though, it had become easier for compliant tax payers to run their business, yet, there was no connection between GSTR-1 and GSTR-3B with no control on ITC availed and it had become a source of various frauds. As a result, there was under-declaration of liabilities by the taxpayers in 97,853 cases of Rs. 31,247 crores. Similarly, tax payers in 42,618 cases had claimed Rs. 38,771 crore excess ITC. Further, there were cases where the registration had been taken on all fake documents with intent to de-fraud the exchequer and at the same time fake invoice scams were also being reported. Significant amount of revenue would also be involved in these two modes of evasion but it was difficult to quantify and detect through the system and had to be plugged using policy measures.

4.8. He continued the presentation that to address these 4 modes of evasion as enumerated above, new return system was designed which took care of the first two modes of evasion, in his opinion. It

had been designed and rolled out for beta testing mode since May 2019 to familiarize people with this system; on which more than 900 feedbacks were received regarding certain difficulties or about suggestions on how to improve the new return system. On New Return, 72 workshops were held in 32 cities and 9 webinars had been held during Oct'19 to Mar'20. However, this model seemed to be complicated and once introduced in one go would lead to disruption in GST operations for following reasons:

a. It had been tested by not even 1.5% of the eligible tax payers
b. The number of documents & hence the load on taxpayers would go up with ANX-I, ANX-II and RET.
c. Hardware also had not been upgraded.

4.9. Accordingly, incremental approach towards the rollout of the returns system was suggested rather than implementing 'New Return system' in big bang fashion which might be counter-productive and hence, as an implementer of large systems (not as the Infosys representative), he would suggest to adopt incremental improvement approach to reach the same goal with present returns instead of large-scale disruption. He, thereafter, explained the details of incremental roll-out with the idea to get to the same end result and at the same time reduced risk in adoption by the public. He, further, stated that as of today the first need was to match the liabilities declared by suppliers between GSTR-1 and GSTR-3B and the second need was to match the ITC of the buyers from the suppliers' GSTR-1 containing his supplies i.e. matching the 2A of the buyer with his ITC declared in 3B. He suggested the following roadmap:-

a. Therefore, in the first stage the tax liability would be generated from invoice wise details filed by him in GSTR-1 where initially he could be given chance to amend it by a small margin such as, by 10%.

b. This would address a lot of issues, as in case of 22% tax payers out of about one crore tax payers, 'Nil' return was filed which could be implemented through SMS and in case of another 12% tax payers having B2C supplies and passing no ITC, a simplified return could be worked out. Thus, this would be a simple change in system which could be easily carried out while it would be a large change for taxpayers as now GSTR-3B liability would be auto populated, which was independently filled by them based on their calculation. This would address first problem of difference in output tax liability declared by the taxpayers in the two returns as discussed earlier.

c. He further suggested, though not as a taxation but more of an economic issue, to enable GSTR-1 invoice data details as eligible data for lending by financial institutions to MSME. As per RBI report, the credit flow to MSME was the need of the hour since growth in MSME sector created jobs and GST data could be effectively used for making the easy credit flow possible. The Govt. certified invoices would reduce risk of lender as well as it would be a tool in the hands of the taxpayer to get access to credit / loan. Hence, it would make a small business more compliant due to the carrot in the form of proper filing of returns so as to be eligible to borrow hassle free and at the same time stick in the form of the tax to be paid on whatever was declared. In his view, enabling this facility would not be an add on but natural flow and incentive for MSME to be compliant leading to increased GSTR-1 filing. This required API based access of GSTN data to BHIM (lending platform) as well as the concurrence of tax payers to share his data for credit purposes to make it happen. However, the policy decision in this regard, would have to be taken by GSTC whether to proceed or not to proceed.

d. The second stage in the incremental implementation would be to make ITC computation automated as well as to provide a tool for matching. This would require arranging ITC details buyer-wise from GSTR-1 details of invoices of suppliers (as reflected in GSTR-2A) and reflecting the automatically computed ITC in the each buyer's account.

e. Once the ITC computation became automated, both the risks of under declaration of tax liability and over declaration of ITC on the compliance front would get covered.

f. The spin-off of this incremental approach would be that it would allow the data as enabler for lending and in view of 75 lakh MSMEs below Rs. 50 crore turnover getting the benefit of easy lending. As one MSME employer created on an average one job, approximately 75 lakh jobs would be added to the economy.

4.10. He explained the benefits of the incremental approach as follows:

a. Nearly 34% of the tax payers would not have to file detailed GSTR-1 as either they were 'Nil' filers or they had no B2B supplies.

b. For tax administration the ITC would be reconciled automatically.

c. For tax payers GSTR-3B would be fully auto drafted.

d. It could also provide flexibility as in the current system the option to file quarterly return could only be exercised once in an year whereas the flexibility to opt for quarterly or monthly anytime was requirement of the day from the point of view of the tax payer. Further, from the tax administration point of view, as explained earlier, 34% tax payers do not need GSTR-1 to be filed while 40% of the tax payers filed monthly returns any way. This left about 25% tax payers who only needed this flexibility.

e. The incremental approach would lead to a situation where the return would be more accurate since it avoided calculation and transcription error and at the same time bring transparency in each return with ITC backed by invoice details.

4.11. He thereafter, explained the timelines for the incremental roll out for effective change management as follows:

a. By May, 2020, the SMS based filing of 'Nil' returns would be introduced.

b. By June, 2020, linking GSTR-3B liability for monthly filers to their GSTR-1 would be done.

c. By September, 2020, Infosys would provide matching tools for ITC as well as the linkage of liability of GSTR-1 to the GSTR3B of quarterly fliers.

d. By January, 2021, the linkage of GSTR-1 outward supplies and its tax payment by the suppliers would be linked with the ITC of the recipient.

4.12. He concluded his presentation by stating that spike rule would be developed as add-on module to detect unusual behavior which would indicate fraud. Further, the rules had to be specified by the department to deal with suppression of fake invoices and ruling out fake registrations in the system. These implementations would significantly stop the leakages and revenues would increase.

4.13. He further presented concept of GST payment Gateway as a new concept, which needed more discussion. He stated that the GST Payment Gateway could lead to elimination of fake invoices, link input tax credit with the invoice. The 'GST payment gateway' would ensure that payment made on

invoice was linked to the ITC available on it. However, he would provide detailed proposal subsequently once it was approved in principle.

4.14. The Secretary thanked Shri Nandan Nilekani for making the presentation and stated that, with the implementation of GST, it was realized that the tax administrations needed to be very agile with reference to the IT platform and that the problems noticed should be immediately redressed; otherwise it would bring bad name to GST. He further stated that the PowerPoint presentation recognized that there was a problem which needed to be fixed but, he would not agree to the proposition that the problem was only in January, 2020. In fact, the ticket data suggested that the problem had been throughout and it needed to be minimized. He thereafter, submitted that Infosys in discussion with GSTN had provided 'T&M Model' for the 60 resources which had been placed before the Council as Table Agenda 11(xi). Further, the timelines indicated in the presentation upto January, 2021 and that the time line for spike rule implementation had not been given in the presentation do not seem to be agreeable. Moreover, when 60 persons were being agreed to and provided, the time line should come down. The twin issues of smooth experiences of tax payers and spike rule to cover fake invoices / fake ITCs and tax evasion should be addressed with agility as these loopholes were costing tax administration thousands of crores of rupees. Thus, these timelines needed to be advanced with appropriate resources and support of Government / Council. Another issue that he pointed out was relating to implementation of Aadhar and its linking with the GST registration and refunds, which also needed to be implemented on priority.

4.15. Shri Mauvin Godinho, Hon'ble Minister for Transport and Panchayat Raj from Goa, stated that the presentation by Shri Nandan Nilekani was good and informative and that he thought the 'T&M Model' proposal was agreeable in view of dire needs. He however, added that the Council was in urgent requirement of fixing the issues pointed out in the presentation and hence, he thought that the services be delivered on priority and approvals could be post-facto. In July GST would complete 3 years which was a good time to stabilize for any new change. Hence, it was high time to take decision urgently instead of waiting for some time. He further stated that the Council knew the existing problems of 'slowness', absence of 'spike rule' etc. Hence, in his opinion, whatever was achieved in the GST System, was good and it only needed to be improved and streamlined.

4.16. Dr. Thomas Issac, Hon'ble Minister of Finance & Coir from Kerala, stated that the suggestion given by Shri Nandan Nilekani were effective and useful and thanked him for lucid and useful presentation. He further stated that the idea of linking payment of tax on the invoice with the ITC was interesting and needed to be taken forward. However, he wanted to know the timeframe suggested by Infosys to reach the goal and if the same was achieved, what would be the impact on enforcement.

4.17. Shri Sushil Modi Dy. Chief Minister of Bihar, enquired that the suggestion of having 60 persons to be deputed to stabilize the GST System was good but he would suggest personnel deployed to be qualified as required for the project and at the same time who understood GST. He also wanted to know whether the 'New Return System' as approved by GST Council would be implemented in incremental manner or he had a different suggestion.

4.18. Shri Nandan Nilekani responded that he recognized that GST System was a project of national importance and he would personally ensure best talent across the company would be deployed in the project. He further, explained the difference between what was planned in 'New Return system' and what was suggested by him in as much as, the original design was an elaborate process of filing of GSTR-1, 2 & 3 in a sequence which were also inter-linked with back and forth flow of invoices. However, the return system and linkage could not be established and the process had to be scrapped midway. However, if in the existing system of GSTR3B and GSTR-1 one linked the two returns, the problem of under declaration of liability as well as misuse of ITC would be stopped. Further, if

implementation of ANX-I and ANX-II, was done, it would be releasing new forms for the public, which would be bigger challenge for the public to understand and adapt to these new forms and hence, he referred to it as a big bang reform approach. He instead, suggested to have an incremental approach to plug the loopholes using GSTR-1 and GSTR-3B, since taxpayers were already familiar with GSTR-1 and GSTR-3B; with final goal to improve the compliance. As regards the point raised by Hon'ble Minister from Kerala, he stated that suggestion to link payment to credit was radical and excellent because in that case there would be no fake invoices left in the system and since, the system based tax payment would be the basis of allowing ITC, and no 'spike rule' would therefore be required. However, it was a big step which needed proper consultation and he would come back with specific recommendation. Responding to the issues raised by the Secretary, he stated that implementation of the changes suggested by him required time as it was not merely a systems change, but required a lot of change in the behavior of the public for the reason that GSTR-1 would become the basic document to compute the liability (which would be auto populated, not entered) in the tax return and at the same time it would also be the basis of ITC.

4.19. Shri Manish Sisodia, Hon'ble Dy. Chief Minister of Delhi wanted to know the feedback of the taxpayers on 'New Return System' and the slowness of the system, being hardware linked, would be resolved by what time on account of its linkage with the China. Shri Nandan Nilekani explained that the feedback of 'New Return System' was taken by the Govt. and agreed that the procurement of hardware might take time due to COVID19 issue. In the meantime, however, Infosys team would do close monitoring of the system and he would take extra efforts to avoid any issues.

4.20. Shri Nitin Bhai Patel, Hon'ble Deputy Chief Minister from Gujarat raised the issue of congestion and delays in the system which required that the capacity of the system should be increased. Further each time there was congestion near the due date of returns, due date had to be increased several times. Once the number. of taxpayers went up, the system capacity had to be increased which was known before-hand to Infosys. Shri Nandan Nilekani clarified that though it was known, the number of concurrent users was not clearly known which had increased disproportionately. Dy. Chief Minister, Gujarat further stated that the decision to increase the capacity should be automatic rather than asking for extending the date each time. He further referred to the issues being faced by GST relating to fake bills and fake ITC claims; tackling which should be the first priority. Further, he concluded by saying that Govt. and the Council lost its face due to frequent changes in the due date of the return which should be addressed by Infosys. Shri Suresh Kumar Khanna, Hon'ble Minister Finance, Parliamentary Affairs, Medical Education of Uttar Pradesh stated that he agreed with the suggestion of Gujarat and that the new system should reduce fraud. He suggested that to achieve the simplification of GST and to achieve smooth functioning of GST System, there should be a permanent GoM on IT for addressing various issues and taking decisions that could be implemented.

4.21. Shri Niranjan Pujari, Hon'ble Finance & Excise Minister of Odisha stated that he was a member of the IT-GoM and there he had observed that the performance of Infosys was not upto the mark. He was thankful that Shri Nandan Nilekani had come to address the issues being faced at GSTN. He further stated that GST system implementation was a prestigious project which needed will of Infosys to implement and what the project needed was quality people to implement it. Instead he had seen complacent people sitting in the IT-GoM meetings. Shri Nandan Nilekani stated that he would ensure quality people across Infosys for the project as well as would ensure that he would personally attend the IT-GoM Meetings.

4.22. Shri V. Narayansamy, the Chief Minister of Puducherry, stated that while the Council was focusing on the implementation of GST and the need to simplify the compliance; the unscrupulous

taxpayers were making fake invoices and taking fake ITC to cover up their tax liability. Therefore, whenever the Council made changes to cover tax evasion, the genuine taxpayers suffered each time. He stated that the presentation of Nandan Nilekani had at least given the idea that GST implementation would be better in future. However, it should be kept in mind that every time the Council simplified certain things in GST, cycle started where system changes would take some time and thereafter, the State tax officers would go on educating the trade. It should also be noted that tax officers can't go on teaching/educating taxpayers all the time and hence, frequent/ large scale modifications should be avoided.

4.23. Shri K.P. Singh Deo, Hon'ble Minister Commercial Tax from Chhattisgarh stated that from the presentation he had observed that GST could save upto Rs. 76,000 crores in terms of fake invoice credit and suppressed outward tax liability. In comparison, the cost of hardware would be negligible. Therefore, in his opinion, the Council should spend that amount and take some time to implement the changes and save the leakages rather than keep on changing the system for next 10 years.

4.24. Dr K. Subramanian, Chief Economic Adviser to the Union of India stated that from the presentation, it was the welcome idea to allow the finance to the MSME based on GST invoices which should be taken forward. In his opinion, rather than having static spike rules, the system should extensively use data analytics to point out misuse of ITC and evasion of GST. He further stated that it would be useful to have analysis of potential revenue loss based on the data about transactions lost in entire revenue chain.

4.25. Shri Anurag Singh Thakur, Hon'ble Minister of State for Finance, Union of India stated that he as well as Union Finance Minister had been meeting several trade organizations in the past few days and the severe backlash of public had been observed solely due to negative work of Infosys while the public never pointed out flaws in the GST Law. He therefore, wanted to know as to whether the decision to increase the capacity was delayed at their end or at the end of Govt. Secondly, he also would like to know whether hardware upgrade would solve the issues and whether it could be sourced from some other country than China. Shri Nandan Nilekani admitted that Infosys should have looked at the capacity issues earlier and that going forward, Infosys would err on the side of caution. As far as, hardware procurement from China was impacted from COVID 19 issue, he stated that Infosys being large procurer of hardware should not face much of a problem. As regards 'spike rules', he stated that, it could be both rule based as well as artificial intelligence based on data. Further, incremental approach to implementation of linking of return had been discussed with Department of Revenue, GSTN and the Government was agreeable to it. Hon'ble Minister form Chhattisgarh wished to know if, the system could link with sales with purchases also to which Shri Nandan Nilekani responded that the system could link ITC with sales and tax paid by suppliers.

4.26. Hon'ble Union Finance Minister Ms. Nirmala Sitharaman, stated that there were 4-5 suggestions which had cropped up during discussions and she would like to summarize them as below for further discussion:

a. IT-GoM need to be empowered enough to take decisions

b. It was not the case that the taxpayers faced the problem in return filing during the months of January / February'20 only. Instead there were other months also where the capacity of the system had affected the GST implementation.

c. There should be synergy between Infosys and its vendors such as Tech Mahindra and the issues should get resolved at their level rather than reaching the doors of PM / FM/ MoS/ Ministers in the State for them to respond to these situations.

d. GST Council to take the call on implementation of 'New Return system' and other associated issues

e. For next three meetings of GST Council, Nandan Nilekani should be present when the system issues would be taken up.

4.27. Shri Nandan Nilekani agreed that for next three meetings, he would personally be present before the GST Council. He also considered holding a joint meeting between Tech Mahindra, Infosys and GSTN and stated that having empowered Group of Ministers advising Infosys on the priority issues would help in smooth implementation. He further suggested that at present, there were two or more than two changes being released to public per week which needed to be avoided whereas it should be once in a fortnight or once in a month about which he would discuss with the GSTN and the Secretary separately.

4.28. At this juncture, the Secretary thanked Shri Nandan Nilekani, for the presentation and informed him that the Council would like to deliberate on this issue and the decision would be communicated to Infosys through GSTN in due course of time. Shri Nandan Nilekani, thanked the Council for the opportunity given to him to give presentation and thereafter left the meeting.

4.29. The Secretary apprised the Council that a Table Agenda on the issue of time bound implementation of long pending Change Requests (CRs) arising out of changes in Law/ Rules through one-time special measure i.e. a similar issue related to this had also been placed before the Council as Table Agenda 11(xi). The Secretary proposed that the issues arising out of the presentation made by Shri Nandan Nilekani may be taken up for discussion along with Table Agenda 11(xi). The Council agreed to the proposal.

5. For **Agenda item 2**, the Council:

i. Took note of the presentation made by Shri Nandan Nilekani

ii. Agreed to the proposal that Shri Nandan Nilekani would attend the next three meetings of the GST Council and update the Council of the status of implementation of the decisions taken by the Council.

Agenda Item 1: Confirmation of the Minutes of 38th GST Council Meeting held on 18th December 2019:

6. The Secretary introduced the Agenda item and stated that the draft minutes of the 38th GST Council Meeting held on 18th December 2019 were circulated in advance and comments were received from the State of Tamil Nadu suggesting following changes:

i. In paragraph 8.13 of the Minutes to add after the last line (The Hon'ble Deputy Chief Minister of Gujarat stated that as most of the States had less liquidity, whatever compensation Cess was collected, should be distributed among the States.) 'The Hon'ble Council Member from Tamil Nadu in his written speech (circulated during the Meeting) suggested that the compensation to the States may be continued even after the mandatory five-year period, although the rate at which such compensation is to be provided and other modalities could be worked out by this august Council, in the time to come.'

ii. In paragraph 12.1 of the Minutes to add after the last line (The Secretary stated that these issues could be discussed in the Fitment Committee.)'The Hon'ble Council Member from Tamil Nadu in his written speech also urged the august Council to consider the remaining representations forwarded to the Council on the ground of rationalisation of tax, items of essential use by

common man, items for the benefit of farmers and fishermen, items made by small artisans, items relating to religious sentiments, early.'

iii. In paragraph 14 of the Minutes to add after the last line (He also clarified that as for Composition tax payers, the return was filed annually, the same means that this could only be resorted to after the due date for such return.)' The Hon'ble Council Member from Tamil Nadu in his written speech also mentioned that they did not support the suggestion of allowing filing of return with short payment of tax as the taxpayers will be burdened with huge cash crunch; the recipient would take ITC on full credit of input tax, thereby causing loss to exchequer; and refund could also be claimed and granted for short payment by the suppliers.'

iv. In paragraph 20 of the Minutes to add after the last line (Finally, the Special Secretary stated that the two GoMs, namely GoM on IGST Settlement and GoM on movement of Gold and precisions Stones had been constituted recently and their reports were yet to be placed before the Council.)' The Hon'ble Council Member from Tamil Nadu in his written speech mentioned that a timeframe for the GoM on IGST settlement may be fixed for resolving the issue of unsettled IGST accumulated amount for the year 2017-18

v. After para 35.4 of the Minutes to add the following paragraph " 35.5. The Hon'ble Council Member from Tamil Nadu in his written speech suggested that a general rule may be introduced to enable manual issue of notice, filing of objection, grant of time and personal hearing and passing of orders and communication of any decision by the proper officer with their signature and serve the same through the method of service as per Section 169 of the CGST/SGST Act, till such time all the business processes are made available electronically by the States and Centre. It was also suggested that steps may be taken for establishing helpdesks in other languages also, in addition to the existing Hindi and English languages and that they were ready to bear the cost of creating Tamil Helpdesk in GSTN."

The Secretary noted that the changes were discussed in the officers meeting held on 13th March 2020 and the same may be accepted and Minutes be confirmed.

7. For **Agenda item 1**, the Council approved the Minutes with the following changes:

i. In paragraph 8.13 of the Minutes to add after the last line (The Hon'ble Deputy Chief Minister of Gujarat stated that as most of the States had less liquidity, whatever compensation Cess was collected, should be distributed among the States.) 'The Hon'ble Council Member from Tamil Nadu in his written speech (circulated during the Meeting) suggested that the compensation to the States may be continued even after the mandatory five-year period, although the rate at which such compensation is to be provided and other modalities could be worked out by this august Council, in the time to come.'

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the recipient would take ITC on full credit of input tax, thereby causing loss to exchequer; and refund could also be claimed and granted for short payment by the suppliers.'

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v. After para 35.4 of the Minutes to add the following paragraph " 35.5. The Hon'ble Council Member from Tamil Nadu in his written speech suggested that a general rule may be introduced to enable manual issue of notice, filing of objection, grant of time and personal hearing and passing of orders and communication of any decision by the proper officer with their signature and serve the same through the method of service as per Section 169 of the CGST/SGST Act, till such time all the business processes are made available electronically by the States and Centre. It was also suggested that steps may be taken for establishing helpdesks in other languages also, in addition to the existing Hindi and English languages and that they were ready to bear the cost of creating Tamil Helpdesk in GSTN."

Agenda Item 3: Review of Revenue Position

8. The Secretary invited Shri Ritvik Pandey, Joint Secretary (Revenue) to brief the Council on the subject.

8.1. Joint Secretary (Revenue) initiated the discussion with a presentation on this Agenda item. The presentation is attached as **Annexure 4**. He started the discussion by showing the revenue collections under CGST, SGST, IGST and compensation cess during the three months of December 2019, January 2020 and February 2020. He stated that in the last three months the collections have been robust. He stated that the collections since November 2019 have been more than in the previous two financial years. He stated that the growth rate trend of gross GST revenues in the current Financial Year opened with a good growth rate of 10% which slowly came down to 5% in June, 6% in July, 5% in August and went into the negative in the months of September and October. The growth rate picked up in November and has been hovering around 8-9% ever since. While the compensation requirements have increased from Rs. 41,146 crore in 2017-18 to Rs.69,275 crore in 2018-19, the amount of compensation cess collected during these two years was Rs.62,612 crore and Rs.95,081 crore in 2017-18 and 2018-19 respectively. As against this, in the year 2019-20 the amount of compensation cess collected till January 2020 was Rs.79,200 crore while the compensation cess amount released till November 2019 was 1,20,498 crore. Thus, excess amount of compensation cess has been released to States/UTs vis-à-vis what has been collected. In the current financial year, the GST compensation has been provisionally calculated and released fully for April to September 2019 and partly for Oct-Nov, 2019. Resultantly, the GST compensation balance of Rs.14,036 crore for Oct-Nov, 2019 is still to be released. Further, it is submitted that GST compensation for Dec, 2019-January, 2020 cycle has also become due in the month of February, 2020 as per GST (Compensation to States) Act, 2017. Therefore, the total amount required in current FY to meet the compensation for Dec., 2019 - Jan, 2020 & the balance for Oct-Nov, 2019 is approximately Rs.48,000 crore.

8.2. He also drew the attention of the Council to the percentage revenue gap during April to February in the current financial year vis-à-vis the previous financial year and submitted that the same had increased. The revenue gap is the difference between the protected revenue and the post settlement

gross SGST revenue (including ad-hoc settlement). He also drew attention of the Council to the return filing (GSTR-3B) till the due date and till 31st January, 2020 for the return periods April 2019 to December 2019. He stated that the filing percentage has reached 68% till due date in month of November. The filing percentage in December slightly fell due to technical issues. He stated that the filing percentage reaches 80% by the month end and reaches 90% over a period of time. Next, he drew attention to IGST account for the current year. As had been the practice, the IGST settlement is done at the month end to ensure that the balance at the end of the month reaches almost zero. He stated that by the end of month of February, the balance was only Rs 225 Crore for the current year.

8.3. Thereafter, the Hon'ble Chairperson invited comments from the Hon'ble Members of the Council. The Hon'ble Member from Punjab stated that revenue and timely & full compensation are the foremost issues. It was doubtful whether full compensation requirement would be released in the 3rd year of GST with respect to the States entitlement. He stated that there are two issues regarding compensation (a) what was the State's entitlement (b) what was the amount available for disbursement and in case there was a shortfall, how to collectively overcome the shortfall. The State of Punjab has a pending amount of about Rs.2000 crore. The Hon'ble Member from Punjab further stated that the time has become ripe to activate the dispute resolution mechanism envisaged in the Constitution under Article 279 A and requested that this Agenda may be brought in the next meeting of the Council. This had been suggested during the meeting of the GST Council in Goa on 20th of September, 2019. He further stated that Punjab had earlier submitted that IGST amount of about Rs.60,000 crore as on 31st March, 2018 was appropriated by GOI and for which purpose the Hon'ble Chairperson had constituted a GoM and one meeting of the said GoM had already taken place. If this amount was apportioned among the States then the compensation requirement of the current financial year of about Rs.48,000 crore could be financed from the kitty in the compensation cess account of the previous two financial years. He further stated that in the last budget NCCD cess on cigarettes had been increased which compromised the ability to enhance the compensation on cigarettes. Finally, he summed by formulating that the issues now are whether the Centre will honour the 14% year on year increase in compensation cess requirement of the States; whether the amount not released in the current financial year would be treated as arrears; whether the arrears of compensation cess would stretch beyond five years and, if so, whether the Compensation Cess Act be amended for this purpose. He further submitted that they have factored in 14% increase in their revenues in the current year in their budget.

8.4. The Hon'ble Member from Kerala stated that in the last GST Council meeting this issue had been discussed in great detail. Release of compensation is linked to collections in the compensation cess fund as was stated by the Hon'ble Chairperson. However, if the minutes of the earlier meetings are read carefully, it has been stated time and again that if the compensation cess fund was not found sufficient to meet compensation requirement then borrowing from the markets would be resorted to. Further, more than the Centre, the States' finances were in serious trouble because their own revenue had gone down. Because of other factors particularly Covid, expenditure on health sector is increasing as tracking, feeding, isolating is required, moreover there are recessionary trends. In such a situation it is important that states are not forced to cut their expenditure, it makes no macro-economic sense, this is happening in every state, every state is forced to cut the expenditure and in some states it very drastically; this will have very serious macro-economic implications. He felt that the GST Council should borrow from the market and pay to the States. The Hon'ble Member from Uttarakhand stated that in the pre-GST era, State of Uttarakhand was growing at the rate of 17% (in terms of revenue receipts) and was one of the top most State in the country; however, there has been sharp decline in their revenues in the GST period. In the year 2019-2020, April 19-Feb 20, the revenue gap of the State

was 40% as compared to 35% in the said period of the preceding year indicating an increase of 5%. However, the national average for the same went up by 9% in the aforesaid period. In view of the increasing revenue gap and limited resources of the State, the amount due to the State as compensation was requested to be released at the earliest possible date so that the budgetary provisions kept on account of the anticipated receipts for the year are fulfilled. Compensation due for the month of October-November 2019 comes to Rs 668.73 crores out of which only Rs 379.38 crores have been received by the State so far. Thus Rs 289.35 crore remains balances for the said month and Rs 579.46 crores have also become due for December 2019-January 2020 to the State. It was therefore, once again requested that the total compensation amount of Rs 868.81 crores may kindly be released during the current month itself. The Hon'ble Member from Uttar Pradesh stated that regarding this agenda, he wanted to draw attention to the following issues: In the year 2019-20, the ad-hoc IGST settlement amount received was Rs 1125 crore against which Rs 1715.22 crore was recovered. He submitted that Rs 589.62 crore was recovered in excess. This amount may be granted to the State. Along with this, for the period Nov-Feb the State may be granted Rs 2335 crore. In this, the break up is for the period Oct-Nov Rs 747 crore and Dec-Jan Rs 1488 crore have to be granted to the State. The Hon'ble Member from Tamil Nadu stated that during the last meeting, Tamil Nadu and other States had raised the issue of pending compensation to be released by the Government of India. He expressed gratitude to the Government of India for the release of the compensation for the bi-monthly period of October-November 2019. It may be recalled that States had agreed to adopt the Goods and Services Tax regime on the assurance given by the Central Government that it would compensate for the loss on account of the transition for a period of five years. He emphasized that the Central Government had the obligation to deliver on this promise of compensation as per the agreed formula and this obligation should not be made conditional upon availability of resources from the collection of compensation cess. He, therefore, urged the Hon'ble Chairperson to give assurance to all States of the continued compensation without any break or dilution. Further, this Council may also deliberate on the ways to mobilize funds for meeting the revenue gap of the States that would occur after their entitlement to the compensation ends in June 2022. He also requested that adequate provision may be made in the supplementary estimates for making payment of compensation

8.5. The Hon'ble Chief Minister of Puducherry stated that the compensation cess rate fixation had been decided by the Council after a lot of deliberations. That compensation is a solemn commitment by GST Council to the States and the State budget has been planned keeping in view the 14% cess money. Since this is the fag end of the Financial Year, most of the States are depending on the GST compensation as one of the revenue sources to meet the expenditures. Both small and big States are on the same pedestal. He stated that this issue should not be allowed to linger on. State Budgets are planned on the basis of GST compensation. The States will be in a better position to plan their budgets more accurately if they have an estimate of the available compensation. There were methods for meeting shortfall in GST revenues. The former Union Finance Minister had even committed to borrowings from the market to make good the cess requirements of the States. The IGST for the earlier years went to the Consolidated Fund of India. That should be corrected by going for a supplementary demand in the current financial year itself. If there has to be rethinking on compensation issue, it could be discussed, deliberated and a decision may be arrived by consensus. He finally requested the Chairperson to allocate one day for discussion with the State Finance Ministers on measures to augment GST revenues. The Hon'ble Deputy Chief Minister of Delhi stated that in the pre-GST regime both power and accountability were with the States. That 14% compensation cess requirement is based on pre-GST revenues of all the States. He said that there are shortcomings in the GST which should be removed. He further stated that for the country as a whole the revenue gap was about 25% vis-à-vis protected

revenue. The solution to the cess deficit has to be found in this year's budget. As a result of the novel Corona virus the economy has headed to a slowdown which will further reduce GST earnings. Some of these sectors where shortfalls had fallen tremendously are restaurants, cinema theatres, shopping malls, etc. He wondered whether we could do something for the falling market and lamented that the Delhi government may not be able to pay salaries. He urged that the solutions for compensation, long term solution for revenue gap and loss of revenues due to the epidemic of Corona Virus should be deliberated. The Hon'ble member from Jharkhand stated that his State was entitled to Rs.448 crore on account of compensation cess. The Hon'ble Deputy Chief Minister of Gujarat stated that there were two ways to solve this problem. He said liquidity is required and market borrowing could be resorted to. Either the Gujarat Government can borrow and the interest can be paid for from the compensation cess or alternatively GST Council could borrow. That there was a requirement of about Rs.4,851 crore of Gujarat from compensation. The solution of borrowing will solve the revenue deficit for the States. The burden of interest payments will increase and for this compensation mechanism may be extended for two more years. The Hon'ble Member from Goa stated that his State required a compensation of Rs.243 crore. Each State had factored in the compensation cess in their budget. The tourism to Goa had gone to less than 30% on account of Corona Virus. Because of non-release of compensation amount they are borrowing to fill in the gap and they are heading towards a debt trap. He emphasised on the importance of response of the Council to tackle the various issues that were highlighted. The Hon'ble Member from Chhattisgarh stated that the tax collected before GST was about 33%; of which one-third was on account of Central Excise while the remaining was of the States. However, after GST this ratio has gone in favour of the Centre as now SGST and CGST are in the ratio of 50:50. If compensation cess @14% is not disbursed, then the States would suffer. Chhattisgarh had received only 56% of its share of cess for October-November 2019 and nothing for December-January. In total, Chattisgarh was entitled to Rs 1151 which has not been disbursed yet. He wanted to know whether the Compensation Act envisaged growth at the rate of 14% and whether we could resort to market borrowing in case of deficit.

8.6. The Hon'ble Deputy Chief Minister of Bihar stated that his State was entitled to 14,474 crore in the current financial year. He enquired from JS, DoR as to how the compensation collection in Table 1 was shown as 90,440 crore while the amounts shown as collected in Table 3 was 79,000 crore. To this JS, DoR replied that the gross collections during April-February was 9,0440 crore; however, after accounting for refunds etc. the net amount in the compensation cess kitty from the current year's collections till January 2020 was only Rs.79,000 crore. Therefore, only 79,000 crore was available for disbursement apart from the carry over from the earlier years. The Hon'ble Deputy Chief Minister of Bihar further stated that regarding the compensation cess, already Rs 5774 crore balance is present. This is till January 2020. After one more month of February, another Rs 9000 crore will be present. He felt that hardly Rs 2000 to 3000 crore will be refunds. So, they can get about Rs 8000-9000 crore and regarding this Rs 5774 crore balance, he thought that after the end of Feb, in the month of March, we can have more than Rs 25,000 crore in cess. He requested that this fund should be transferred in this month only and if a supplementary grant in this regard is required, we should go for it because the States require money in this financial year. All the amounts in the cess fund should be transferred to the States in this month itself which will benefit the State finances. The Dy. CM of Bihar also drew the attention of the Council to the State wise GSTR-3B return filings in Table 6 of the detailed Agenda note and requested that the state-wise break-up filing of returns the Central and State tax authorities should be shown separately. At the State level, the concerned minister monitors the performance of the State officials but it was not clear as to who was monitoring the central tax authorities. He wished to call the jurisdictional CGST officials along with the SGST officials for this purpose. He further stated that in

the pre-GST era the growth of net revenue was over 9% as he was not present in the Council, he was not sure as to how the assurance of 14% was given. That Corona virus is having a huge impact on Indian economy and next year growth could be below 4%. Therefore, we have to find newer ways of meeting compensation cess requirements. He requested that in April-May, there may a day long meeting (need not be a GST Council Meeting) of the State Finance ministers to deliberate and find solutions to compensation cess issue, reviving economy, fighting the negative effects of Corona Virus on economy. He submitted that States should be allowed to borrow from the market and interest on which could be paid by the Central Government. The Hon'ble Dy. CM of Haryana stated that there was a shortfall of Rs.1900 crore upto Feb which would go upto Rs.2000 crore upto March. He observed that only 9 States are growing above or at 14%. States like Punjab, Goa Gujarat which rank high on manufacturing are still way behind. He further submitted that the Union Territory of Chandigarh should be involved in all these discussions because decisions on UT of Chandigarh affect Haryana's revenue. He was supported by the FM from Punjab on this. He submitted that UT of Chandigarh is under cutting both Punjab and Haryana in the price of petrol, liquor, registration fees etc which is discretionary. This is affecting the GST collections which are based on consumption, in both Punjab and Haryana. Finally, the Hon'ble Member from Haryana stated that COVID-19 is going to hit manufacturing which will hit cess collection and future compensation requirement of the State.

8.7. The Hon'ble Chairperson addressing the issue raised by State of Punjab stated that a GoM was constituted to look into it which had met once, JS, DoR had been specifically tasked to look into it. She agreed that there they have gone through the entire case and agree that there was a case for making good the loss suffered at that time due to wrong location of a certain amount which should have been accounted in one financial year but has been accounted in the year before that. This issue has been lingering since then. As was promised in the 37th GST Council Meeting at Goa, a GoM has looked into the issue and this error shall be corrected. The Business Rules require the CAG to certify that the amount was indeed wrongly accounted. Once this certification is obtained, then depending on revenue position, in one chunk or more, the amount shall be disbursed. Coming to the issue of compensation, she replied that she had made several suggestions regarding compensation cess and that the States are entitled to it and there is no question of them asking the Centre for it. It was the solemn commitment to the States. The Centre is duty bound to give compensation to the States. She agreed with the statement made by Hon'ble Chief Minister of Puducherry that at one point in time, the money was credited to the Consolidated Fund of India and that surplus could have been managed in a different account for easy disbursal of compensation to the States. She has been consciously working on the issue. She stated that till January 2020, the compensation cess collected was Rs 79,000 crore only. However, Rs 1,20,498 crores were paid because of the past balance. She had also mentioned in the parliament that the surplus amounts would also be given by following the proper procedure. She reiterated the commitment made by the then Chairperson of the GST Council that in case there are no adequate resources for giving compensation to the States, market borrowing may be resorted to She also stated that as suggested by Dy CM of Bihar, after the Parliament session is over, may be if everyone so desire, she will work on whether the GST Council itself can borrow, the legality of such a borrowing and she will convene a meeting of all the State Finance Ministers to discuss contingencies in terms of compensation cess requirements; who would stand guarantee in case of market borrowing to fund the compensation requirements of the States, what impact FRBM Act and ways to counter the negative effects of Corona Virus pandemic on the economy. May be if possible she could also look into whether a supplementary grant may be made before the end of March 2020. Hon'ble member from Kerala stated that release of Rs 3000 crore compensation would ease their position if not solve their problem and wondered on the possibility of taking a short term loan for 3-5 months to tide over the expenditure requirements of March

2020. Thereafter, the Hon'ble Minister from Chhattisgarh enquired from the Secretary about the monthly outgo from compensation cess. The Secretary to the Council replied that the average collection under compensation cess was Rs.8,000 crore while the average monthly requirement was about 16,000 crore. That next year this deficit would become worse on account of negative effects on economy due to Corona Virus. He further replied that he was monitoring the GST collection in every state on a daily basis, He also stated that an important early indicator is the IGST on imports and during the last 15 days IGST collection on imports has come down by about 20-25%; the earlier daily collection of about Rs1000 crore under IGST on imports has given way to a daily collection of about Rs.750 crore. While the domestic GST collections have increased by 9%, the GST collections on imports have fallen. Total gross GST Collection growth is around 4-5%. Therefore, a revenue augmentation committee has been constituted which held series of discussions with State Officers. Revenue Augmentation need not necessarily be only through increase in rates. It can be done smartly in a structured manner. Finally, he submitted that the return filing by the Central tax payers is constantly monitored by CBIC Chairman on a weekly basis. The Hon'ble Deputy Chief Minister of Gujarat requested that the wrong use of C forms has resulted in a loss of about 13 to 14 % which should not be allowed and this matter be taken up as an agenda item in the next Council meeting. It was replied by the Secretary to the Council that feedback had been taken from the States. Some of whom have replied; however, this was not a GST Council matter and therefore could not be discussed in the Council.

9. For the **Agenda Item 3**, the Council took note of the presentation made by JS, DoR and the suggestions made by the Hon'ble Members.

Agenda Item 4 : Issues recommended by the Fitment Committee for the consideration of the GST Council (Recommendations by Committee of Officers on Revenue Augmentation)

10. Introducing this Agenda, Secretary to the Council stated that the meeting of the Fitment Committee had been convened to consider the deliberations/recommendations made by the Committee of Officers on Revenue Augmentation, which was set up a few months ago. He further said that the Committee of Officers on Augmentation of Revenue looked at some of the structural anomalies in the GST such as inverted tax structure which has led to distortions. He said a detailed presentation has been readied based on the discussions in the Fitment Committee which shall be made before the Council shortly. It is for the Council to take decisions in the matter at an opportune time. He then requested JS (TRU-I) Sh. G.D.Lohani to brief the Council in the matter.

10.1. JS (TRU-I) made a detailed presentation on the subject which is annexed at **Annexure 5**. He apprised the Council that the Committee of Officers on revenue Augmentation had observed that inverted tax structure has led to significant distortion in GST tax regime. This issue was deliberated at length in the Fitment Committee He cited some of the instances of inverted rate structure whereunder the GST rate on the final product is lower than on raw materials. This has created distortions in GST which is a deviation from the basic philosophy of a value added tax. He cited some of the adverse implications of the inverted duty structure as follows:

- Unutilized ITC becomes a cost to the manufacturer
- To correct this, refund of unutilized ITC is to be given
- Cash-flow issue even if refund is given
- No refund of input services and capital goods
- Inverted rates greater injury to Small standalone units
- Accumulated ITC on capital goods hurts the exporter

- Incentivizes imports
- Disincentives domestic manufacturing and investment
- Consumer not benefited. Unutilized ITC is a dead weight cost
- Gives rise to fraudulent practices – fake invoices, misclassification
- Claiming refund entails efforts, cost and hardship

Instances of inverted rate structure highlighted by him included fertilizers, mobiles, footwear, manmade yarn & fabrics, renewable energy devices, tractors, pharma, etc. The Committee of Officers on Revenue Augmentation recommended to calibrate rates so as to correct duty inversion. This issue was highlighted in the presentation made in the 38th GST Council meeting held on 18th December, 2019 at New Delhi. This issue was again examined by the Committee of Officers and deliberated in detail in Fitment Committee. On ABC analysis Fitment Committee as first step recommended rate calibration on four items/sectors i.e. mobile, footwear, textiles and fertilizers. He further stated that these four sectors contribute significantly to the total consumption base of goods. He went on to explain how the inversion arise in case of mobile phones vis-à-vis its parts/intermediate goods. It was stated that about Rs.5500 crore of ITC refund has been claimed on account of inverted tax structure in respect of mobiles. As no refund of input services and capital goods are allowed, the inverted rate structure adds to the cost of the mobile manufacturers. Consequently, consumers also do not benefit. This has also led to fraudulent practices. He further stated that the issue of a differential rate in respect of push button phones vis-à-vis smart phones was also discussed in detail in Fitment Committee. The margins in respect of push button phones is even thinner. Therefore, the Fitment Committee felt that a differential rate, that 18% on smart phone and 12% on push button phones may not be desirable as such differential rate creates distortion in tax regime and also is not conducive to exports. The export of features phones from India during April 2019 to January 2020 was about Rs.2000 crore. It was, therefore, desirable to have a uniform rate of 18% on mobile phones and all its inputs.

10.2. Thereafter, JS (TRU-I) drew the attention of the Council to the prevailing inverted tax structure in respect of footwear and how the same has evolved from the pre-GST period and during the GST period. Footwear with RSP of upto Rs 500 were initially placed in 5% slab. Subsequently this limit was increased to Rs 1000 in July, 2018. He stated that with effect from 1.1.2019 footwear of value above Rs.1000 attracts 18% while others attract 5% GST. While soles, components and chemicals, consumables, services, capital goods attract 18% GST, technical textiles attract 12% GST while leather attracts 5% GST. The 70% of the cost of a footwear is contributed by those part components and capital goods which are at 18% GST leading to inversion. The value addition is about 15 to 20%. As a result, the manufacturer and the consumers both are adversely affected and the export of footwear also suffer. Therefore, the Fitment Committee had recommended to avoid dual rate and ideally all footwear should be standard rated. However, considering that the footwear is a mass consumption goods, at this stage, 12% rate for footwear with value upto Rs.1000 per pair may be conducive to correct inversion, as recommended by the Fitment Committee.

10.3. JS (TRU-I) further made a detailed presentation on textile sector explaining as to how the existing rate structure has created an acute inversion in the MMF sector and has led to all those distortion as were highlighted earlier in the presentation. He explained that in pre-GST regime textiles suffered significant embedded taxes as no refund was admissible in excise. He also explained as to how the GST rates were evolved in textile sector. Initially Manmade yarns and fibres were placed in the 18% slab and fabric attracted GST at the rate of 5% with the condition of not allowing refund of accumulated ITC. Subsequently the GST rate on MM yarn was reduced to 12%

and refund of accumulated ITC was allowed in Fabric. GST rate on all job work services was brought down to 5%. However, this brought in an inversion in dyeing service. Further, inversion continued in textiles as the value addition at yarn stage and fabric stage is not sufficient to correct inversion on these items. Further capital goods and services (other than job work and transport) attract standard rate of 18%. This inverted structure has ben acting as detriment to the growth of textile sector and investment in the sector. He stated that the Ministry of Textiles had also recommended for correcting inverted rate structure so as to unshackle it from the burden of taxes (accumulated ITC etc.). This would increase the employment opportunities in the Textile industry and also make our exports competitive. It was also considered by the Inter-Ministerial Group (IMG) consisting of Ministry of Textiles, Commerce and Niti Ayog who had also observed similarly. The inversion in rate structure of textile sector has led to a refund of about Rs.4000 crore. In view of the above discussions, he stated that the Fitment Committee proposed the following rate structure on textiles:

(a) 5% GST on cotton and other natural fibres (except raw jute, silk and wool) and all natural fibre yarns.

(b) 12% GST on manmade fibres

(c) 12% GST on MMF yarns

(d) 12% GST on all fabrics

(e) 12% GST on all garments and made-up

(f) 12% GST on dyeing services

10.4. Thereafter, JS (TRU-I) dwelt in detail on the inversion in rate structure in fertilizers. Briefly, he stated that while the GST on fertilizers is 5% most of the major inputs such as ammonia, sulphuric acid, input services and capital goods are at 18%. Only phosphoric acid is at 5% wherein the GST rate was successively reduced from 18% to 12% and finally to 5%. Fertilizer is also a heavily subsidised item as a result of which urea has a much higher inversion. DAP has inversion of 4% on account of inputs alone. In addition, there is inversion on account of services and capital goods. He stated that about 6100 Crores has been claimed as ITC refund so far on fertilizers. In view of the same Fitment Committee had recommended GST rate of 12% on fertilizers. Thereafter, views/comments of the hon'ble Members were invited.

10.5 The Hon'ble Member from Goa congratulated the Fitment Committee for the analysis done and pointed that it was the need of the hour and that other Hon'ble Members should support the proposal.

10.6. The Hon'ble Deputy Chief Minister of Gujarat stated that this was not the appropriate time to raise GST in the case of textiles and fertilizers as the current economic environment will not be able to handle any GST hike on these items. He also referred to his discussion with the textile mill owners, merchants, job workers, processors, retailers from Surat and Ahmedabad, none of them made recommendations regarding correction in inverted duty or that the industry was suffering from the same. More so he pointed out that in the pre-GST era there was no tax at all neither through VAT nor through Central taxes. He wondered if the textile industry was happy with this proposal. The textile industry is in the process of settling down with the existing rate structure and at this juncture it may not appropriate to hike taxes. Likewise, the proposed hike of GST on fertilizers would adversely impact the farmers.

However, the recommendation in respect of mobile and footwear may be considered if other Hon'ble Members so desire.

10.7. The Hon'ble Member from Kerala stated that the logic in the presentation was very good which is to eliminate inversion. However, he pointed that the additional cost in terms of refund being no longer available due to correction of inversion would be borne by the consumer and will have an inflationary impact. Council will have to consider the appropriate moment for raising GST. There is a near recession in the economy and a huge contraction in demand. The supply chain has broken on account of COVID-19The Central Government may not be comfortable with stimulus package because they have an eye on inflation. We should be wary of any increase in commodity taxes at this point of time. Council could wait for a month or two and consider these corrections in the next GST Council meeting.

10.8. The Hon'ble Member from Punjab stated that the corrections proposed to remove distortions in GST are welcome and they generally welcome such corrections. However, as pointed out by fellow Ministers timing is an issue on account of Corona, crude and credit. With respect to textiles the Hon'ble Member stated that there are no direct consumers of fibre or yarn, while the yarn manufacturers are large suppliers, the fabric manufacturers are smaller ones., so it makes sense to increase rates at a more compliant stage. He further stated that the tax rate on natural and manmade textiles should be the same and as proposed to further not allow any evasion due to distinction. With respect to fertilizers he stated that natural gas is one of the major inputs used in the manufacture of fertilizers. He stated that natural gas is outside the ambit of GST and states levy taxes which in the pre-GST era was around 9.7% with CST at 2%, so average levy is anywhere between 12-20%. Now if another 12% is charged on fertiliser it would become like a sin good, so he opposed the proposed increase of GST on fertilisers.

10.9. The Hon'ble Member from Tamil Nadu stated that the Fitment Committee has recommended increasing the rates of tax on fabrics and garments to 12%, despite reservations expressed by Hon'ble Member from Tamil Nadu. Fabrics include dhotis and sarees, and these along with garments of value less than Rs.1000/- per piece are widely consumed by lower classes of the society. Similarly, footwears are also goods of mass consumption, any increase would adversely impact this class of consumers. He opined that tax rates should be decided based on ability to pay rather than on grounds only of administrative nature such as inability of the system to manage inverted tax structure. He finally conveyed the opposition of Government of Tamil Nadu to this proposal. Further he stated that Chemical fertilizers are under price control and covered under subsidy programme. The proposed increase in tax rate on fertilizers would increase the retail price of fertilizers. He was therefore opposed to the proposal. Apart from this he pointed to the long pending issue of rationalisation of rates on safety matches and to do away with the differential rates for 5% on hand made and 18% on machine made matches as it was not possible to visually distinguish between the two which is leading to misuse and evasion. He pointed out that the Fitment Committee had already deliberated on issue and recommended uniform rate of 12%, he urged the council to take a decision on the same and not keep it pending.

10.10. The Hon'ble Deputy Chief Minister of Delhi stated that though he agrees that course correction in respect of GST inversion should be done, the timing is very important because markets are currently very low. And this may not be the right time for increasing taxes. Markets would be down for about two to three months and therefore this decision should be postponed for after two to three months.

10.11. The Hon'ble Member from Chhattisgarh stated that the presentation did not make it clear as to what is being targeted. Is it procedure, relief to manufacturer or revenue augmentation. If procedure

was being targeted then we may not allow refund on this accumulated ITC. He also felt that it was not advisable to increase GST on yarns and fertilizers at the moment. In respect of mobile phones, GST may be increased to 18%.

10.12 The Hon'ble Member from Uttar Pradesh stated that their objective is to increase agricultural production for which farmers are given subsidy. He is therefore opposed to increase of GST on fertilizers to 12%. In respect of mobiles he felt there should be two rates i.e. the smart phones costing above Rs.5000/- may be levied GST at the rate of 18%. While phones below this may continue to attract 12% GST. With respect to inversion correction on footwear and textiles he did not have any comments to make. However, the timing of course correction was important.

10.13 The Hon'ble Deputy Chief Minister of Haryana said he had no problems with the first three i.e. mobiles, footwear and textiles; however, he is opposed to increasing GST on fertilizers. He pointed out that Haryana is primarily an agrarian state, a bag of DAP currently costs Rs.1000 which will further increase by 70-75 and will hit the farmers hard.

10.14 The Hon'ble Member from Assam stated that this agenda item was linked to the earlier agenda item and the discussion on how to make good the compensation requirements of the States. Some of the hon'ble members had recommended for market borrowings. He was of the view that the average monthly GST collection has to be about Rs.1.3 lakh crore in 2020-21 if the compensation requirement of the States are to be met. The Compensation Cess Act is very clear that compensation has to come from Compensation Cess Act. That all of us as Finance Ministers are used to taking hard decisions and the time has now come to take more such hard decisions. He had no specific comment to make in respect of textiles and fertilizers. Today, there is Corona virus and therefore perhaps we may postpone the decision. The hon'ble Member made it very clear that Assam is dependent on devolution of central taxes. Devolution is equivalent to compensation implying thereby that if the general revenue increases then the amount devolved to Assam would increase. He said that he had no specific comments to make except that distortions in the GST rate structure had to be corrected. Otherwise how would the Union Finance Minister compensate us at the rate of 14% year on year increase over protected revenue.

10.15 The Hon'ble Member from Goa stated that corrections in the GST tax structure should have been carried long ago in order to remove distortions in GST. He cited the instance of a particular industry in Goa, manufacturing fertilizers which has closed down because imported fertilizer is cheaper. He stated that GST Council had decided everything based on goodwill. There is bound to be pain now for gain to come later. There may be another crisis after some time. Where is the money going to come from for compensation? We do not have to be State specific or commodity specific. He urged the Members to think on broader terms and take firm decisions rather than deferring matter to a more suitable time.

10.16 The Hon'ble Minister from Kerala stated that no one is opposing the logic of Fitment Committee. In fact, he was opposed to the reduction of goods from 28% to 18% slab in the past also. However, in the particular situation the macro-economic picture has to be kept in view before going in for a rate increase at the moment. Hence, we may take this up in the next meeting

10.17 The Hon'ble Member from Odisha stated that textiles have two major components, power loom and handloom. The handloom sector attracts GST of 5% for which we have requested for waiver as this sector in Odisha was similar to agriculture. He requested that If the GST on power loom is raised, the handloom sector should be left untouched.

10.18 The Hon'ble Deputy Chief Minister from Bihar dwelt upon historical evolution of excise duty on textile fabrics and stated that fabrics below R.1000 was subjected to tax under GST for the first time. As this is not an opportune time owing to Corona Virus, there should be no increase on fabrics for the moment although increase in GST on readymade garments could be considered. He also opposed the proposal to raise taxes on fertiliser. Also States should be given more time to dwell on the proposal and think thoroughly.

10.19 The Commissioner, Commercial Taxes of West Bengal stated that West Bengal government is not against correcting the inverted duty structure In fact on the proposal of West Bengal inverted duty on Wagons had been corrected. He pointed out that the sectors such as Textiles, Footwear and fertiliser proposed in the meeting today are very basic consumption items and that this is not appropriate time for any change in GST rate and the same may be postponed for decision in upcoming meetings.

10.20 The Hon'ble Member from Andhra Pradesh also stated that this was not appropriate time to increase GST. The Commissioner, Commercial Taxes of Maharashtra stated that his government supports the recommendations of Fitment Committee but does not support raising GST on garments and fabric

10.21 The Chief Economic Adviser stated that the objective of the proposal is revenue augmentation. However, instead of static modelling it should be done in a dynamic fashion meaning thereby that increase in taxes reduces the marginal propensity to consume (i.e. acts as a dampener to consumption). Further, exports of mobiles and textiles could be adversely impacted by increasing GST on parts and components on the same and therefore should be handled very carefully. The Secretary to the Council stated that this proposal was not for revenue augmentation but noted emphatically that, as highlighted by the Fitment Committee, to correct the distortion in GST tax regime that has been created by inverted tax structure and such correction would make our domestic manufacturing internationally competitive which would add to our GDP, provide employment and also increase exports.

10.22 The Hon'ble Chairperson of the Council mentioned that exercise done by committee was for the purpose of identification of items that are facing inversion, amount of refunds that are disbursed on this account. So, the purpose of this presentation was to highlight the areas of inversion and its extent so that with this information and facts the Council can deliberate.

10.23 The Hon'ble Minister from UP stated that all the members had left important work in their respective States to attend the Council meeting. It was therefore not wise to defer all decisions and not take any decision. He felt that Council should consider the issue of the GST rates on mobile phones. In this he was supported by the Hon'ble Members from Tamil Nadu, Odisha, Goa, Assam, Punjab, Haryana, Gujarat, Telangana, Uttarakhand, Chhattisgarh, Andhra Pradesh, Haryana and Delhi. The Hon'ble Finance Minister observed that there was general consensus for correcting the rate structure on mobile in the manner as was proposed by the Fitment committee. Thus, on consensus Council agreed to increase the rate on mobile phones and its parts to 18% wef 1st April 2020.

10.24 Thereafter, the Hon'ble Member from Tamil Nadu further stated that they had long pending issue of rationalisation of the rate of tax on safety matches at 12% and to do away with two different rates of 5% on handmade and 18% on manmade matches. It was difficult to distinguish between the two classes of matches by visual examination and therefore evasion by misclassification was rampant. He therefore urged the Council to take it up in this meeting. J S (TRU-I), on being asked to explain, stated that the Fitment Committee had earlier made this recommendation and it was discussed in the earlier GST Council meeting. While, in general there was an agreement in the Council, Chief Minister

Puducherry had certain reservation on it. He had observed to come back to the Council with his views. Therefore, this matter is pending for a recommendation of the Council. Hon'ble Finance Minister observed that since then Chief Minister, Puducherry has communicated his agreement to the proposal and since the views of Chief Minister, Puducherry are known and there is no difference of view in the Council, the Council may agree to rationalise the GST on matches to 12%. Accordingly, Council agreed to the proposal to rationalise rates to 12% on all kind of matches. The Council also directed that this change to be affected effect from 1st of April 2020.

11. When the GST Council reassembled after lunch, the Secretary to the Council stated that this Agenda item had two parts and the second part, Agenda item 4(ii) related to the fitment agenda for services. He then asked Sh. Manish Sinha, JS (TRU-II) to apprise the Council about the recommendations made by the Fitment Committee with respect to GST on services. In his presentation (annexed as **Annexure 6**) JS, TRU-II stated that there were four issues for consideration by the Council. One of the issues at S.No.3 of the Agenda item 4(ii) pertained to levy of IGST on ocean freight payable by importer under reverse charge mechanism. He stated that this issue is under examination and a detailed write-up had been enclosed to detailed agenda note (Annexure III). However, it was proposed to defer the same. The first Agenda was the direction given by the Hon'ble Supreme Court vide their order dt.11.12.2019 to allow the representations of Haj/Umrah Private Tour Operators (PTOs) to withdraw their petitions and directed the government to decide on the said representation within 90 days of the order. The PTOs have represented that GST should not be levied or exempted on Haj/Umrah tours conducted by PTOs. The Fitment Committee did not find the request of PTOs acceptable on account of the following factors:

- All religious pilgrimage tours except those organised/facilitated by GOI under bilateral arrangement are taxable.
- There can be many domestic and international tours which can be considered as religious pilgrimage and this demand can have domino effect in general on PTOs.

11.1. The next agenda was with respect to the place of supply rules in respect of MRO service and the rate of GST on the same. The JS, TRU-II stated that presently the Indian airlines pay 18% GST on domestic MRO service and only 5% IGST as goods (on most parts) under section 3(7) of customs tariff Act on foreign MRO service. Due to existing PoS provision, the following services provided by domestic MRO do not qualify as export and get taxed in India-

- Services subcontracted by foreign MRO to domestic MRO
- To foreign airlines on their routine flights; and
- To foreign aircraft leasing companies.

On the other hand, MRO outside India do not pay any tax under IGST Act as the activity of service happens outside the taxable territory. Therefore, their proposal was to reduce GST rate on MRO services to 5% with full ITC and change PoS for B2B MRO Services in respect of aircraft and aircraft parts and components to location of Recipient [Notification u/S 13(13)of the IGST Act]. The advantages of the proposal include that services of both domestic and foreign MRO will be taxed at the same GST rate of 5%, domestic MRO will get additional protection as tax paid at the rate of 5% on most goods sent abroad for repairs u/S 3(7) of the CTA will not be creditable, lower GST rate of 5% will reduce the additional cash flow burden on airlines. The disadvantages include GST rate of 5% may cause mild inversion of duty structure for MRO.

11.2. The last proposal explained by him was to tax job work service in relation to manufacture of alcoholic liquor for human consumption at the rate of 18%. He mentioned that the bottling industry

currently is a 250 Crore industry in which 2/3rd of the units are paying tax at 18% and remaining at 5%. He pointed out that this was due to two rival entries under which this can be taxed, "manufacturing services on physical inputs (goods) owned by others at 18% and "services by way of job work in relation to all food and food products falling under chapter 1-22 in the Customs Tariff Act" at 5%. The proposal was to levy GST on the service of job work in relation to manufacture of alcoholic liquor for human consumption at the rate of 18% and bring an end to this classification dispute by inserting in the entry related to food and food products job work that it excludes alcohol and alcoholic beverages. He further stated that the rate of tax on contract manufacturing in GST was 18%. While proposing to levy GST at the rate of 5% on job work services in relation to food and food products, the Council never explicitly provided for 5% rate for job work on liquor. Furthermore, the default rate of GST on services was 18%. Further, overall, two-thirds of the units were paying GST at the rate of 18% and the rest were paying at the rate of 5%. He explained that in the Fitment Committee most of the members had agreed to the proposal. However, Tamil Nadu and Maharashtra expressed a different opinion.

11.3. The Financial Adviser to the Hon'ble Chief Minister of Punjab stated that they support the proposal on MRO. with respect to the amendment in its place of supply. As regards the rate of GST to be applied on the same, as the default rate was 18%, the same may be continued. He pointed out that since ITC was allowed on the MRO services, and the airlines industry was capable of absorbing the same, a reduction in GST on MRO services will not benefit the industry as such. He proposed that the rate be fixed at 12% as this would also not have any inversion. To this, JS, TRU-II clarified that the 5% rate was proposed in consultation with the line ministry with a view to reduce the additional cash flow burden on airlines. The present proposal does not involve any change in duty presently charged under section 3(7) of the Customs Tariff Act, 1975. Domestic MRO will also get protection due to 5% tax paid under section 3(7) of the Customs Tariff Act, 1975 on most imported goods (sent abroad for repairs) as this tax is not available as credit. Particularly at this nascent stage, when we want to invite this business to India, starting with a protection rate (5% GST + 5% on import) would be preferable. He said that on merit 12% was an ideal rate with no inversion but this protection rate is something that the line ministry and the industry has desired for growth of this sector. He further pointed out that the refund outgo due to the mild inversion would be around Rs.12.70 Crores/annum.

11.4. With respect to the job work on alcohol, the Financial Adviser to Hon'ble Chief Minister stated that they were opposed to it for the reason that alcoholic liquor for human consumption is outside the purview of GST. Therefore, the processes that amount to manufacture should not be subjected to GST and GST should be leviable only on those processes that do not amount to manufacture. In the instant case, job work for alcoholic liquor for human consumption amounted to manufacture and therefore should not be subjected to GST.

11.5. The Hon'ble Minister from Tamil Nadu stated that they welcome the Fitment committee proposal on MRO services but are opposed to the proposal to increase the rate of tax to18% on the job work services of manufacture of alcoholic liquor for human consumption, classifying them under "manufacturing services on physical inputs owned by others". This proposal has been opposed by Tamil Nadu and Maharashtra in the Fitment Committee. At present, "the jobwork services in relation to manufacture of all food and food products" is taxable at 5%. Alcoholic beverages fall well within the definition of 'food' under section 3(j) of the Food Safety and Standards Act, 2006 and therefore, job work services for manufacture of alcoholic liquor for human consumption is taxable at 5%. The proposed increase in tax rate will result in demands by manufacturers for increasing the MRP of alcohol or reducing the State Tax on alcohol. Further, increasing the tax rates will also further limit the manoeuvrability of the States to change State Taxes.

11.6. The Hon'ble Member from Odisha stated that the GST on job work for alcoholic liquor is not a tax on liquor but is a tax on service. He agreed with the recommendations of the Fitment Committee that liquor is not food. He said there are two systems of manufacturing liquor through bottling plant, first being by issue of license to a third party and the other where the brand owner himself does all operations of bottling. If the august house considers that liquor is food, then question of leviablity at 5% arises; else the matter is settled.

11.7. The Hon'ble Member from Andhra Pradesh stated that the proposal will impact the MRP sale price for alcoholic liquor for human consumption and the leverage of State to alter taxes on the same will go down. The Hon'ble Member from Kerala stated that alcoholic liquor for human consumption is in the exclusive domain of the States as far as taxations is concerned and that he supported the views of the Hon'ble Member from Punjab. He compared the proposal to entertainment tax, where it was understood that the states could continue with imposition of the same but effectively states had to withdraw it because the price of the tickets were pushed too high because of GST.

11.8. The Hon'ble Member from Odisha further stated that the 18% GST on job work will not impact the price of liquor because this depends upon the relationship between the brand owner and the contract bottling unit. Finally, the Secretary to the Council stated that if there is no unanimity then we could let the hon'ble courts take a view on whether alcohol is food or not and thus determine the rate of tax on this service.

12. For **Agenda Item 4**, the Council recommended the following: -

i) To increase the GST on mobile phone and parts to 18%;

ii) To rationalise the GST on matches (hand-made and machine-made) to 12%;

iii) To not exempt GST on Haj/Umrah Tours organised and conducted by Haj Group operators/ private tour operators

iv) To defer the decision with respect to levy of IGST on Ocean freight payable by importer under reverse charge mechanism.

v) To levy GST on MRO services in respect of aircraft, aircraft engines, and other components and parts at the rate 5% with full ITC and to change Place of Supply for B2B MRO services in respect of aircraft, aircraft engines, and other components and parts to location of recipient (Notification may be issued u/S 13(13) of the IGST Act.

vi) To let the law take its own course in the matter of applicable GST rate on the job work service in relation to manufacture of alcoholic liquor for human consumption.

vii) To take up the issue of inverted tax structure on textiles, fertilizers, footwears and others in future meetings of the Council.

Agenda Item 5A: Issues recommended by the Law Committee for the consideration of the GST Council

13. The Secretary took up the next Agenda on issues recommended by the Law Committee for consideration of the Council. He started by saying that all these issues were deliberated in great detail in the Officers' meeting held on 13th March 2020. He thereafter, asked the Principal Commissioner, GST Policy Wing, CBIC (PC, GSTPW) to give a brief overview of the deliberations in the Officers'

meeting regarding the recommendations made by the Law Committee on the subject. Initiating the discussion, PC, GSTPW made a detailed presentation (annexed as **Annexure 7**). He stated that the first Agenda item 5A(i) was discussed in great detail in the Officers' meeting on 13.03.2020 wherein some of the States were of the view that the proposed clarification seemed to negate the advance ruling given. It was, therefore, opined by them that jurisprudence should be allowed to evolve in the matter of differing advance rulings. While some of the States did not wish to get into the legality of the issues raised, some of the other States felt that it was a matter of contractual agreement between the bottling unit and the brand owner. The Hon'ble Financial Adviser to Punjab CM had also alluded to the same in his remarks while discussing the job work service with respect to contract manufacturing of alcoholic liquor for human consumption. PC, GSTPW informed that the Officers' Committee on 13-03-2020, therefore, had decided to defer the issue.

13.1. The next item Agenda item 5A(ii) highlighted by PC, GSTPW was the proposed circular clarifying apportionment of ITC in cases of business organization under section 18(3) of CGST Act read with rule 41(1) of CGST Rules which had been agreed to in the Officers' meeting on 13.03.2020. It was being clarified inter-alia that in case of demerger, for the purpose of apportionment of ITC, the value of assets is to be taken at the State level (at the level of distinct person) and not at the entity (all India) level. The transferor is required to file Form GST ITC-02 in those States where both transferor and transferee are registered. The total unutilized ITCs of the transferor and not the individual unutilised ITCs, is to be apportioned in the ratio of value of assets. A detailed methodology of apportionment was also shown in the proposed circular.

13.2. The next Agenda item 5A(iii) was with respect to waiver of penalty and interest on previous period due to removal of pre-import condition under Advance Authorisation scheme. PC, GSTPW stated that the current request was to exempt interest and penalty for the period 13.10.2017 to 09.10.2019. The GST law, however does not provide for any waiver of interest and the only way was to waive the pre-import condition retrospectively. He further informed that during a meeting held between the Hon'ble Finance Minister and Hon'ble Commerce and Industry Minister it was decided that the above matter will be examined and placed before the GST Council. The Law Committee, however, after deliberations had recommended to maintain status quo which had been agreed to in the Officers' Committee meeting held on 13.03.2020.

13.3. The next item taken up by the PC, GSTPW was the Agenda No. 5A (iv) relating to levy of interest under the provisions of section 50 of the CGST Act, 2017 for delay in payment of tax. He informed that Section 50 of CGST Act was amended through Finance (No. 2) Act 2019 to provide for charging interest only on the tax liability net of credit available, but since some of the States were yet to pass the amendment in respective SGST Acts, this had not been notified. He further informed that the Hon'ble High Court of Madras had passed orders stating that this was a clarificatory amendment and thus stood inserted retrospectively; High Courts of Delhi and Gujarat have stayed recovery on gross liability. PC, GSTPW informed that the said amendment was not made retrospectively and thus would apply prospectively only after notification of date of its effect. He informed that if interest was to be charged @ 18% on the gross basis from July 2017 to September 2019, the liability would come to around Rs 46,000 crore, and if the interest was to be charged only on cash basis, it would come to around Rs 8,800 crore. He stated that the matter was discussed in great detail in the Officers' Committee and there was an agreement that interest should be recovered on net basis only under section 50 for delayed payment since 1st July 2017 itself i.e. retrospectively. He stated that the Council needs to take a decision whether the said amendment should be implemented the way it has been carried out i.e. once the leftover States amended their laws, notify the provision prospectively or whether this amendment

should be carried out retrospectively w.e.f 01.07.2017. PC, GSTPW stated that if the Council chooses the latter option, it would require an amendment in law and it may also lead to giving refunds to those tax payers who might have paid interest on gross basis. Dy.CM of Bihar stated that he felt that it was coercion since the interest charged should be on cash part and not the credit part. Most of the tax payers did not know about this liability since they paid the late fee which was being calculated by the system and the interest was to be calculated by them on self-assessment basis. He further stated that it was only after the tax officers started attaching the bank accounts for recovery of interest liability that they came to know that the interest is to be paid on gross basis. He opined that the interest should be on net basis and this amendment should be carried out retrospectively. This opinion was seconded by the Hon'ble member from Gujarat. The Secretary reminded the Council that one amendment was approved by the GST Council in its 38th Meeting and the States were requested to amend their laws. He requested all the States that the respective State laws should be amended to charge interest on net basis with retrospective effect and till then the recovery shall also be on net basis. The Council recommended that interest should be calculated on net basis and the amendment should be done retrospectively.

13.4. Agenda No. 5A(v) was taken up next by PC, GSTPW which was regarding waiver of filing of FORM GSTR-1 by taxpayers who had availed the special composition scheme for services under notification No.2/2019-Central Tax (Rate) dated 07.03.2019. PC, GSTPW informed that this was needed to ensure that credits based on GSTR-1s of such suppliers are not available to the buyers of goods/services from suppliers availing of the special composition scheme. He also informed that as the utility of opting in FORM CMP-02 became available to such taxpayers only on September 2019 and such taxpayers who had filed GSTR-3B in the interim were unable to opt to pay tax under the said notification. PC, GSTPW informed that this proposal was agreed to in the Officers' Committee meeting held on 13.03.2020. He informed that it would be implemented through a notification under section 148 of the CGST Act.

13.5. The next agenda item taken was Agenda No. 5A (vi). PC, GSTPW informed that this was discussed in detail in the Officers' Committee held on 13.03.2020. He stated that this proposal was with respect to filing of annual returns in FORM GSTR-9 and GSTR-9C (Reconciliation Statement) for Financial Year 2018-19. He stated that so far only 2017-18 Annual return (FORM GSTR-9) and reconciliation statement (FORM GSTR-9C) are closed. He mentioned that from GSTR-9 returns, Rs 3,172 crore as additional tax and Rs 575 Cr. interest thereon got collected while from GSTR-9C, only Rs 391 crore additional tax and Rs 81Cr. interest got collected. PC, GSTPW stated that the GST Council in its 37th Meeting held at Goa had made filing of GSTR-9 and GSTR-9C optional for the tax payers having aggregate turnover of less than 2 Crore. He stated that from such tax payers, appx. Rs 580 crore tax along with interest got collected through GSTR-9 and that if this exemption was raised to a turnover of Rs 5 crore, still 85% of money from GSTR-9 and 87% of money from GSTR-9C would have been recovered. However, increasing the threshold would reduce the compliance burden to 6,87,000 taxpayers instead of 12,42,000 taxpayers. He further informed that since the 37th GST Council decided that this return filing by tax payers with turnover of less than Rs 2 crore was optional, 30 lakh tax payers who were below this specified threshold still filed GSTR-9. He also informed that the compliance burden on account of GSTR-9 and 9C has been one of the biggest issues regarding GST regime. PC, GSTPW stated that this proposal was discussed at length in the officers meeting held on 13.03.2020 and there was no consensus on the issue. The Hon'ble Member from Kerala stated that certainly compliance burden would reduce but leakage will increase and the system should not be trampled in this manner. Annual return presently is the only point of check since GSTR 1 and GSTR-3B are not linked or matched. He did not think it was right to exempt 6 lakhs plus tax payers from this check point.

If the system that was discussed during the presentation by Shri Nandan Nilekani was implemented, maybe then this can be dispensed with. Otherwise this is the only scrutiny of annual returns with tax payments. The Hon'ble Deputy Chief Minister of Haryana stated that under the income tax the limit is Rs. 2 crore and therefore the same limit may be kept under GST also. The Secretary to the Council stated that the limit of Rs 2 crore in Income Tax was for getting accounts audited by Chartered Accountants. In the GST system, every month there were 2 returns and invoice level details. The proposal is aimed at reducing the compliance burden particularly on the small tax payers and these tax payers are already filing their monthly returns. They have to approach Chartered Accountants for filing their returns. One major criticism of the GST regime has been that this has increased the compliance burden (filing monthly returns, accountant fees etc.). Replying to the issue raised by Hon'ble member from Kerala that this might lead to leakages, Secretary replied that this was only for 2018-19 and if it was found that the behaviour of any of the taxpayer is doubtful then he can be directed to file the annual returns. Hon'ble Member from Kerala replied that the problem is that the burden is on the officers. Introduction of any new system requires learning by the tax payers and now that the tax payers have learnt how to work with the GST system, this move will render all the effort put in the past to nothing. The annual return is the only document to serve as a check point to check fraudulent ITC. Annual return is only the addition of individual GSTR-1s and reconciling with GSTR-3B. This did not reduce any terrible compliance burden but only undoing of all the effort put in till now. Hon'ble Member from Bihar stated that tax payers cannot file the annual returns and reconciliation statements without the help of Chartered Accountants. The turnover of Rs 5 crore is not a big amount. To reduce the compliance burden and when the revenue implication is not huge, the benefit has to be given to the small and medium tax payers. The decision for the years 2019-2020 can be made later but for the years 2017-18 and 2018-19, the relief to the tax payers should be given. The Hon'ble Member from Chhattisgarh enquired as to what was the merit of retaining GSTR 9 and increasing the threshold in respect of GSTR-9C. Keeping GSTR 9C at earlier limit might be desirable which was also the suggestion. PC, GSTPW replied that going forward, there was a proposal that GSTR 9 and GSTR 9 C may be combined. The major cost for the tax payers comes out of the fees paid to the auditing Chartered Accountant/Cost Accountant. He informed that in fact, based on an analysis done, below Rs 5 crore limit, the additional tax recovered from each tax payer was Rs 13,000 per tax payer whereas the compliance cost was appx. Rs 50,000. It was finally agreed that relief be given to taxpayers below a certain threshold i.e. Rs.5 crore for filing GSTR-9C for 2018-19 as hardly any additional revenue accrues on account of filing of these returns. It was also decided that the due date for filing of annual return in FORM GSTR-9 and the reconciliation statement in FORM GSTR-9C be extended to 30th June, 2020. Further, it was decided that no late fees be levied for delayed filing of the annual return and the reconciliation statement for the FY 2017-18 and 2018-19 for taxpayers with aggregate turnover less than Rs. 2 crores since in any case filing of these forms had been made optional for them.

13.6. With respect to the proposal for amendment in CGST Rules 2017 [Agenda No. 5A (vii)] it was stated by the PC, GSTPW that this had been deliberated in depth in the Officers' Committee meeting on 13.3.2020. Broadly, there was broadly consensus among the Officers.

13.7. Thereafter, the PC, GSTPW stated that the proposed amendments [Agenda No. 5A (viii)] to the CGST Act were also discussed in detail in the Officers' meeting and there was agreement in respect of amendments in section 16 and section 75 (12). He explained that it is proposed to insert an explicit condition in Section 16 to the effect that ITC on invoices or debit notes may be availed only when the details of such invoices have been furnished in the details of outward supplies by the concerned supplier. He further explained that further Section 75(12) is proposed to be amended to provide for recovery of

tax on liability declared in FORM GSTR-1 also so that tax can be recovered on supplies for which FORM GSTR-3B was not filed. He informed that Hon'ble High Court of Madhya Pradesh had already upheld this view. He informed that a since GSTR -1 is proposed to be linked to GSTR-3B, it was important that GSTR-1s are regularly filed by the tax payers and that these amendments would encourage the GSTR-1 filing.

13.8. With respect to the proposed amendment in sections 35 / 44 of the CGST Act, he informed that the proposal is to remove the requirement of filing of reconciliation statement by Chartered Accountant or Cost Accountant. Further, the reconciliation statement would not be separately required and will be merged with the Annual return and the same may be mandated for a particular class of person only.

13.9. He further stated that there was no consensus with respect to amendments proposed in sections 109/110 relating to the constitution of GST Appellate Tribunals. He mentioned that the amendments have been proposed since the Madras High Court had quashed the existing provisions on the grounds of judicial imbalance. He explained that the Tribunal Bench with one judicial and two technical members was held against the principles laid down by Courts in relation to Tribunals. Simultaneously, Hon'ble Supreme Court has, in case of Kudrat Sandhu Vs. Union of India, prescribed guidelines relating to selection, qualifications etc. of the Tribunal members which would apply to Members of the GST Tribunal also. PC, GSTPW stated that accordingly, this proposal for amendment in constitution and qualifications, method of selection of members etc. was brought to the Council. He stated that this was discussed in the Officer's Meeting on 13.03.2020 in detail. The discussions were on the issues like who would be the technical member in those States which have only one Bench, proposed selection committee comprising of Supreme Court Chief Justice or any other Judge. He further stated that the suggestion from number of States was that selection Committee should be headed by the Chief Justice of concerned High Court. Hon'ble member from Chhattisgarh proposed that there can be 5 members of the tribunal, the judicial members can be 3 and out of the remaining two, one can be from the concerned State and one from Centre. Hon'ble Member from Uttarakhand mentioned that with regard to the recommendation of Law Committee regarding constitution of appellate tribunal and benches thereof, at agenda item 5A(viii), the State of Uttarakhand was of the view that rather than giving representation to either of two technical members i.e. technical member from State or Centre, to address the issue of technical members outnumbering the judicial members in the respective benches, it would be preferable to give representation to technical member from Centre, besides a President/Judicial Member in the National Bench and the regional benches and likewise to a technical member from States, besides a Judicial member in the State benches and the area benches. This would not only resolve the issue of equal representation in the respective benches but also give an assured representation to both the administration i.e. Centre and State in the GST Appellate Tribunal. Hon'ble member from Uttar Pradesh stated that it should be left to the State Government to decide what the State Government decides. Hon'ble member from Kerala stated that in case there has to be only one technical member, it has to be a technical member from State only. This was also seconded by Hon'ble Member from Odisha. Hon'ble member from Haryana stated that as suggested by Chhattisgarh, increasing the number of members would not be a problem. If there cannot be five members, there can be four members, two technical members (one from State and one from Centre) and two judicial members. There can also be a senior lawyer who can be designated as a judicial member. The Secretary stated that the background to this whole issue was that couple of months ago there was a Constitutional Bench of five judges which gave a judgment in the case of Kudrat Sandhu which set aside rules relating to various tribunals like CESTAT, ITAT. The Supreme Court gave guidelines based on which new rules were framed. Even Attorney General of India was consulted during the framing of these mentioned rules. JS, DoR

explained that the judgement said that the selection cannot be done by the executive but by a committee where the judicial members should have at least equal representation as the executive, it also laid down the qualifications required. He added that in the proposal of having two members in a Bench, in case there are two benches in one State, then one bench can have a technical member from State and the other Bench can have a technical member from Centre. If there is only one bench, then the technical member can be filled on a rotational basis, once from the State and the next time from Centre so that parity can be maintained. The problem with a four-member Bench in Tribunal is that it becomes administratively difficult, due to higher number of members. Today, most of the tribunals like CAT have only two members. As the number of members increase, it also becomes difficult to reach decisions. Hon'ble member from Delhi did not support the idea of rotation. Hon'ble member from Chhattisgarh stated that judicial majority may be maintained but one technical member from State should be present and the State should not be ruled out since the proposed amendment to Sections 109/110 says Technical Member (Centre) "or" Technical Member (State). Chairperson replied that the intention was not to rule out the State but only to keep parity. JS, DoR added that in case there are four benches in one State, two benches can have Technical Members from State concerned and two Technical Members can be from Centre. The Secretary added that for tribunals like ITAT, CESTAT etc, as per the Kudrat Sandhu judgement, the selection panel was to be headed by a Supreme Court judge and getting an appropriate judicial member is a challenge since availability and numbers of judicial members is difficult. GSTAT is one Appellate Tribunal having benches in various States and therefore, the selection has to be done by a Supreme Court Judge who has to be nominated by the Chief Justice of the Supreme Court. Filling up the judicial member posts in other tribunals where the number and benches are less compared to the proposed structure in GST, is already difficult, Hon'ble member from Gujarat also supported this view that even filling up the posts reserved for High Court judges is difficult. Hon'ble member from Bihar also supported the idea of rotation of technical members. Hon'ble Member from Delhi stated that at National and Regional level the technical member can be from Centre and at the State level, the technical member should be from State. JS, DoR stated that even at the State level, the bench constituted would be the State bench of the National Tribunal (GSTAT) and therefore the proposed system of rotation of technical members. The Secretary stated that there is only one National Appellate Authority with benches at various places like CAT which has only one President with benches in various States. Commissioner, State tax, Puducherry mentioned that this was debated in the Officer's Meeting on 13.03.2020 and this debate is resulting in delaying the decision and cases are piling up. This issue had to be resolved. He stated that the Supreme Court judgement states two things (a) any member, especially judicial member cannot be appointed by the executive and judiciary has to be involved in the appointment process, (b) judicial members cannot be in minority in a bench. He suggested a formulation that since this is a National Tribunal; the Central branch at Delhi will decide only the Place of Supply issues and rest will be taken by State Benches in different States with more than one bench in a State/place as per requirement. The two issues that have to be decided are (i) What should be the composition of the bench (ii) Selection Committee. Regarding the first issue he submitted that, for bigger States with huge businesses, more than one Bench is required. If there are four members who are posted in one place then it need not mean that all four will be adjudicating on the same bench, and on the same issue. The Business Rules may be framed to have two members, one judicial and one technical in one bench & the size may be varied to include more, and for smaller States/ for smaller benches with an odd number of technical members, then the first opportunity should be given to the State to fill and then on rotation basis, technical member from Centre may occupy. Coming to the issue of Selection, as rightly proposed the judicial members have to be selected by Judiciary. If a panel makes a selection of a judicial member to the Tribunal, the same panel might also have to select the technical member as well which needs to be examined. Except for National Level Bench, for the selection to a

State Level Bench, if there could be a committee at the State level with the Chief Justice of the concerned High Court instead of the judge of Supreme Court, then the issue can be resolved. Hon'ble Member from Haryana stated that technical member from Centre was required to complete 20 years of Group A service and technical member from State was required to complete 25 years of service. Haryana had an age limit of 40 years to get into the service and therefore, will have very few qualified people. He requested that this limit may be brought down to 20 years. Finally, the Chairperson to the Council stated that the matter needed detailed examination which will be done before a final view is placed before the Council.

13.10. Coming to the proposed amendment to Section 16 of IGST Act, PC GSTPW explained that this proposal was to prescribe LUT route as the default route for Zero rated supply of goods or services i.e. without payment of IGST. Till the time amendment was made, exemption of IGST in case where place of supply is outside India, may be considered. He further explained that it is, however, proposed to provide that the Government may notify a class of suppliers or supplies where the zero rated supply could be made on payment of IGST. He also stated that currently both the routes do not lead to same quantum of refund like refund of ITC on Capital goods was not allowed yet. He stated that the same will be discussed in Law Committee later so as to provide full zero rating to the exporters. PC, GSTPW informed that another proposed change in Section 16 of the IGST Act, 2017 was that zero rating of supplies made to a SEZ developer / unit be restricted only to such supplies which are meant for authorized operations only (and not all operations as it is today). He further explained that yet another change proposed in the same section was to make realisation of foreign exchange remittances in case of export of goods within the time period prescribed under Foreign Exchange Management Act (FEMA), 1999 a condition for benefit of refund i.e. the refund given on zero rated supplies will need to be returned back by the exporter if the remittances are not realised within the prescribed time limits. Principal Commissioner, GSTPW explained that this would address the issue of any fake exports or overvalued exports.

13.11. With respect to amendments proposed under section 151 and 152, Commissioner, Commercial Taxes, Tamil Nadu desired that Section 151 in its existing form may be retained for the purposes of collection of statistics while a new section 151A may be inserted to capture the intent of this proposal. The PC, GSTPW submitted that the suggestions from CCT, Tamil Nadu will be taken into consideration, and will be finalised in consultation with the Union Law Ministry.

13.12. The remaining proposed amendments to the GST Act have been discussed as part of Table Agenda items 11(iv) and 11(viii).

13.13. With respect to the next Agenda item [5A (ix)] on 'Know Your Supplier' and Information Return [Agenda Item 5 (x)] PC, GSTPW informed the Council that the same had been agreed to in the Officers' meeting held on 13.03.2020. He explained that as a Trade Facilitation measure, a new facility called 'Know Your Supplier' is proposed which would enable every Registered person to have some basic information about the supplier with whom they conduct or proposed to conduct business. He further stated that many a times, the recipients have claimed that they did not know the credentials of the suppler and the transactions done were done in good faith. PC, GSTPW stated that in the proposed scheme of 'Know your Supplier", on entering the supplier's PAN/GSTIN, requisite information about the supplier would become available to any registered person, based on which a reasonable judgement can be made whether to transact with such parties or not.

13.14. As regards the proposal relating to [Agenda item 5A(x)] notification of NPCI, TRANSUNION CIBIL LIMITED and AMFI under Section 150(1)(p) of the CGST Act, 2017, PC, GSTPW explained that the same would enable the GST Authorities to get regular data from them in the prescribed format. He explained that further as recommended in the 2nd National GST Conference, information returns are also proposed from banks in the prescribed format.

13.15 With respect to Agenda Item No. 5A (xi) for enabling Aadhaar based authentication of the registered person's, PC, GSTPW stated that the proposed amendments relate only to new taxpayers since the date of implementation of authentication process for existing taxpayers was awaited from GSTN/Infosys. He informed that the Budget for 2019-2020 provided for Aadhar based authentication of persons seeking GST registration. He stated that the GSTN was still developing the utility and roll out for new tax payers can be done in April 2020 and accordingly, those rules were proposed to be notified. Hon'ble Member from Bihar enquired as to what was the difficulty in authentication the existing tax payer using Aadhaar. Since most of the tax payers were the existing tax payers and new tax payers had already become alert with regard to fraudulent activity, authenticating only the new tax payers may not be of much help. The Secretary replied that Infosys was told much earlier to authenticate both the categories but they replied that for new tax payers, the roll out can happen from April 2020 and longer timelines were given for existing tax payers. There is also another Table Agenda to seek in principle approval of the Council to give additional man power to GSTN. His proposal was that the timeline given by Infosys in the presentation earlier in the meeting regarding authentication of existing tax payers with Aadhaar, linking GSTR-1 with GSTR-3B, GSTR-2A to GGSTR-3B, Spike Rules should be modified to make activities completed by end of July. For this purpose, if additional manpower and any other support is required, they should be provided with it. He mentioned that the Chairperson had told Infosys that their proposals would be discussed with the Council and the decision would be communicated to them. The Chairperson stated that the timeline given by Infosys that these proposals would be rolled out by January 2021 was not reasonable given that they will be provided with additional manpower and other resources. She felt that it would be proper to set the deadline as July 2020 instead of January 2021. This also provided for some time for the system to settle down. Hon'ble member from Bihar enquired whether Aadhaar authentication was mandatory for refunds. The Secretary replied that wherever Aadhaar had been made mandatory like LPG subsidy, scholarship etc. as per Supreme Court Judgement, some exceptions have to be made for persons without Aadhaar, they will be subjected to further due diligence. The authorities will be empowered by law to authenticate using Aadhaar and in case the person does not have/provide, alternative verifications will be made. The Chairperson mentioned that RBI Rules provide for Other Valid Identity (OVI). Some banks in Assam had shut down Jan Dhan accounts of Chai Bagan workers since they could not provide Aadhaar for authentication. Direct Benefit Transfer (DBT) was not possible without Jan Dhan accounts. OVI can include voter identity card or any such identity proofs. The Secretary mentioned at as per the proposal in this Agenda Item, the proviso to Section 25(6A) says that 'if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe'. CEO, GSTN added that for the new tax payers, the module has been built and tested. They were now working on the field visit/ those who don't provide Aadhaar. The application for the authentication of the existing tax payers was being built. In the meantime, there were 1.64 crore persons in the GST system who were promoters, authorized signatory etc. Their Aadhaar seeding statuses in bank accounts were taken from CBDT.

13.16 With respect to the Agenda Item No. 5A (xii) for issuance of clarification in respect of appeal in regard to non-constitution of Appellate Tribunal it was conveyed by PC, GSTPW that it was being clarified by way of a proposed circular that the limitation for filing an appeal in the Appellate Tribunal

would begin from the date the said tribunal is constituted which was based on Removal of Difficulties Order dated 03.12.2019 issued by the Government on the recommendations of the Council. The PC, GSTPW then took up Agenda Item 5A(xiii) and stated that based on discussions in law committee, core group meetings and consultations with GSTN following was proposed with regard to the e-invoice scheme:

a. Certain class of taxpayers like an insurance company or a banking company, a financial institution, non-banking financial institution, GTA, passenger transportation service providers as IRCTC referred in sub rule (2), (3), (4) and (4A) of rule 54 of CGST Rules, 2017 may be exempted from requirement of e-invoicing;

b. Amendment of rule 48 to exclude credit note, debit note, export invoice, ISD, self-invoice under section 31(3)(f) of CGST Act, 2017 in case of RCM supplies etc for the purpose of obtaining Invoice Reference Number (IRN);

c. Date of implementation of e-invoicing may be extended to 1st October, 2020 for the taxpayers whose aggregate turnover in a financial year exceeded one hundred crore rupees only.

13.17. He informed that the proposal had been agreed to in the officers meeting held on 13 March 2020. Similarly, with respect to Agenda 5A(xiv) the Council agreed to defer the implementation of QR code on B2C invoices to 1st October, 2020 and also exempt certain class of taxpayers like insurance or a banking company, financial institutions, non-banking financial institutions, GTA, passenger transportation service providers as IRCTC referred to in sub rule (2), (3),(4) and (4A) of rule 54 of CGST Rules, 2017 and OIDAR service providers, from capturing dynamic QR. Further, PC, GSTPW informed that the NPCI would be invited for the next meeting of the GST Council so that they can present their roadmap for introducing QR code for B2C invoices.

13.18. The next Agenda Item No. 5A(xv)pertaining to extension of due dates for filing FORM GSTR-1, GSTR-3B, and GSR-7 for the month of January 2020 in respect of the Union Territory of Ladakh to 31st March, 2020 was agreed. Member from J&K requested the Chairperson to allow similar extension for all returns to be filed by taxpayers in J&K for the period July 2019 to February 2020, till 24th March 2020 so that revenue can be realised in the currebt financial year. The same was also agreed.

13.19. Further, the Agenda Item No. 5A(xvi) proposing for continuation of the current system of staggered returns in Form GSTR-3B and GSTR-1 for 6 months till September 2020 was also agreed in view of the proposed linking of GSTR 3B-GSTR 1 as presented by Infosys as part of the transition plan to new return system.

13.20. The next Agenda item 5A(xvii) was for prescribing a special procedure for the newly merged UTs of Dadra & Nagar Haveli and Daman & Diu, the transition for which would be completed by 31st May, 2020. PC, GSTPW informed that the same was agreed to in the Officers' meeting held on 13.03.2020. The next Agenda 5A (xviii), for extending the time limit to finalise the e-wallet scheme upto 31.03.2021 and extending the existing exemptions from IGST and cess on the imports made under AA/EPCG/EOU schemes upto 31.03.2021, was also approved.

13.21 In respect of Agenda Item 5B, the deliberations & recommendations of the Law Committee, in the matter of representation by Construction Federation of India on the orders of the Hon'ble High Court of Delhi dated 31.5.2019 in writ petition No. 6536 of 2019 by M/s. Hindustan Construction Company Ltd., were placed before the Council. The GST Council took note of the same.

14. For **Agenda item 5A**, the Council approved: -

i. to defer the issue related to taxability of 'economic surplus' earned by brand owners of alcoholic liquor for human consumption;

ii. the circular clarifying challenges faced in apportionment of ITC in cases of business reorganization under section 18(3) of CGST Act read with rule 41(1) of CGST Rules;

iii. not to exempt interest and penalty for the period from 13.10.2017 to 09.10.2019 for imports under advance authorization scheme;

iv. to levy interest on net basis under provisions of section 50 of the CGST Act for delayed payment of tax (retrospectively w.e.f. 1st July, 2017), and to carry out necessary amendments in law for the same;

v. waiver of filing of FORM GSTR-1 by taxpayers who have availed the special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 and to give effect to such waiver by issue of notification under section 148 of the CGST Act;

vi. to give relief to taxpayers having threshold of less than Rs.5 crores from filing GSTR-9C for FY 2018-19, to extend the due date for filing of annual return in FORM GSTR-9 and the reconciliation statement in FORM GSTR-9C for FY 2018-19 from 31st March, 2020 to 30th June, 2020 and that no late fees be levied for delayed filing of the annual return and the reconciliation statement for the FY 2017-18 and 2018-19 for taxpayers with aggregate turnover less than Rs. 2 crores;

vii. the amendments proposed in Rules 92, 96 and 96B and concomitantly in FORM GST RFD-01 and in principally approved the amendments proposed in Rules 43, 86 and 89also;

viii. the amendments proposed in Sections 16, 35, 44, 75(12), 83, and sections 151 and 152; amendments proposed in sections 109/110 relating to constitution of GST Appellate Tribunal were not approved and it was decided to refer the several principles laid down in the case of Kudrat Sandhu vs. UOI before finalization;

ix. The new facility of 'Know Your Supplier' to enable every Registered person to have some basic information about the supplier with whom they conduct or proposed to conduct business.;

x. Information Return notification of NPCI, TRANSUNION CIBIL LIMITED, AMFI and banks to enable the GST Department to seek data from them in the prescribed format;

xi. notification/ rule for enabling AADHAR based authentication in GST w.e.f. 01.04.2020 only for new taxpayers as date for existing taxpayers is yet to be decided;

xii. the circular clarifying that the period of limitation for filing an appeal in the Appellate Tribunal would begin from the date the said tribunal is constituted;

xiii. the extension in date of implementation of e-invoicing by six months (i.e. e-invoicing will be implemented from 01.10.2020) and to exempt certain class of taxpayers like insurance or a banking company, financial institutions, non-banking financial institutions, GTA, passenger transportation service providers as IRCTC referred to in sub rule (2), (3), (4) and (4A) of rule 54 of CGST Rules, 2017 from implementing e-invoicing;

xiv. to defer the implementation of QR code on B2C invoices to 1st October, 2020 and also exempt certain class of taxpayers like insurance or a banking company, financial institutions, non-banking financial institutions, GTA, passenger transportation service providers as IRCTC referred to in sub rule (2), (3), (4) and (4A) of rule 54 of CGST Rules, 2017 and OIDAR service providers from capturing dynamic QR code on their invoices;

xv. extend due dates for filing FORM GSTR-1, GSTR-3B, and GSR-7 for the month of July 2019 to January 2020 in respect of the Union Territory of Ladakh to 24th March, 2020;

xvi. to continue the existing system of furnishing FORM GSTR-1 and FORM GSTR-3B till the month of September, 2020;

xvii. special procedure under GST for the merger of UTs of Dadra & Nagar Haveli and Daman & Diu, the transition for which would be completed by 31st May, 2020;

xviii. to extend the time limit to finalise the e-wallet scheme upto 31.03.2021 and to extend the existing exemptions from IGST and cess on the imports made under AA/EPCG/EOU schemes upto 31.03.2021

14.1. For **Agenda item 5B**, the Council took note of, the deliberations & agreed to the recommendations of the Law Committee, in the matter of representation by Construction Federation of India on the orders of the Hon'ble High Court of Delhi dated 31.5.2019 in writ petition No. 6536 of 2019 by M/s. Hindustan Construction Company Ltd.

Agenda Item 6: Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh

15. The Secretary introduced the agenda and stated that in terms of Section 109 of the CGST Act, 2017; Goods and Services Tax Appellate Tribunal (GSTAT) were being constituted by the Government on the recommendation of the GST Council. The Appellate Tribunal having National / Regional Benches at National level and the State / Area Benches at State level, to hear appeals against orders passed by the Appellate Authority or by the Revisional Authority. (Enclosed in Agenda circulated for reference).

15.1. While the proposal of states and UTs for creation of State and Area Benches of Goods and Services Tax Appellate Tribunal was considered in the 35th and 37th meeting of the GST Council, the proposal for the State of Uttar Pradesh could not be considered as the Hon'ble High Court of Allahabad, Lucknow Bench had quashed the proposal of State Government for setting up of State Bench in Allahabad and 4 Area Benches in Ghaziabad, Lucknow, Varanasi and Agra. The Department of Revenue had proposed to file SLP against the said judgment of the Allahabad high Court, Lucknow Bench.

15.2. Hon'ble High Court of Allahabad vide its judgement dated 16.01.2020 in Writ Tax No. 942 of 2018 had inter-alia directed that the issue of creation of GSTAT Benches for the state of Uttar Pradesh be taken up by the Central Government as well as the GST Council, as expeditiously as possible.

15.3. Accordingly, proposal for creating State Bench of Good and Services Tax Appellate Tribunal for the State of Uttar Pradesh in Allahabad and 4 Area Benches in Ghaziabad, Lucknow, Varanasi and Agra was placed before GST Council for consideration.

16. For **Agenda item 6**, the Council approved the proposal for creating State Bench of Good and Services Tax Appellate Tribunal for the State of Uttar Pradesh at Allahabad and 4 Area Benches at Ghaziabad, Lucknow, Varanasi and Agra.

Agenda Item 7: Quarterly Report of the NAA (National Anti-profiteering Authority) for the quarter October to December 2019 for the information of the Council

17. The Secretary introduced the Agenda item pertaining to various issues related to the National Anti-profiteering Authority (NAA) and placed the quarterly performance report of National Anti-profiteering Authority along with performance reports of DGAP, Screening Committee and State Level Screening Committee for the 3rd quarter (September, 2019 to December, 2019) of the financial year 2019-20 before the Council for information.

17.1. In terms of provisions of clause (iv) of Rule 127 of the CGST Rules 2017, National Anti-Profiteering Authority (NAA) was required to furnish a performance report to the GST Council by 10th of the closing of each quarter. Anti-profiteering provisions are contained under Section 171 of the CGST Act, 2017 which empowered NAA to determine as to whether benefit of reduced rate of tax or the Input Tax Credit (ITC) had been passed on to the recipient by way of commensurate reduction in the prices and in case of failure, NAA might order reduction in prices, commensurate benefit to recipient, impose penalty and cancel registration, in suitable cases.

17.2. The performance report of National Anti-profiteering for the 3rd quarter ending December, 2019 of Financial Year 2019-20 was as under:

Performance of **National Anti-Profiteering Authority:**

Op. Balance	No. of Investigation Reports received from DGAP during the quarter	Disposal of Cases (during Quarter)				Closing Balance
		Total Disposal during quarter	No. of cases Where Profiteering established	No. of cases Where Profiteering not established	No. of cases referred back to DGAP	
84	**36**	**46**	**31**	**02**	**13**	**74**

18. For **Agenda item 7**, the GST Council took note of the performance of the National Anti-profiteering Authority for the 3rd quarter September, 2019 to December, 2019.

Agenda Item 8: Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government

19. The Secretary asked Principal Commissioner, GST Policy Wing, CBIC to place the agenda before the Council. The PC, GSTPW, CBIC stated that in the 38th Meeting held on 18.12.2019, the Council had ratified all the notifications, circulars and orders issued before 14th December, 2019. He thereafter made a presentation (attached as **Annexure 8**) listing out all the notifications, rate and non-rate, of CGST, UTGST, IGST and Compensation Cess, Circulars and removal of difficulty orders issued after 14.12.2019 till 08.03.2020, under the GST Laws by the Central Government as available on www.cbic.gov.in.

20. For **Agenda Item 8**, the Council granted deemed ratifications to the notifications, circulars and Orders as in agenda item and the presentation (attached as **Annexure 8**) made during the Council Meeting, which are available on www.cbic.gov.in

Act / Rules	**Type**	**Notification/Circular/Order Nos**
CGST Act/CGST Rules	Central Tax	73 of 2019 to 8 of 2020
	Central Tax (Rate)	27 of 2019 to 01 of 2020
UTGST Act	Union Territory Tax (Rate)	27 of 2019 to 01 of 2020
IGST Act	Integrated Tax Integrated Tax (Rate)	01 of 2020 26 of 2019 to 01 of 2020
Circulars	Under CGST Act, 2017	128 of 2019 to 131 of 2020

ROD Orders	Under CGST Act, 2017	10 of 2019
Orders	Under CGST Act, 2017	01 of 2020

20.1. The notifications, Circulars and Orders issued by the States which are *pari materia* with above notifications, Circulars and Orders were also deemed to have been ratified.

Agenda Item 9: Decisions of the GST Implementation Committee (GIC) for information of the Council

21. The Secretary asked Principal Commissioner, GST Policy Wing, CBIC to present the Agenda before the Council. Thereafter, PC, GSTPW, CBIC stated that the GST Implementation Committee (GIC) took decisions between 19.12.2019 and 13.03.2020. Further, due to the urgency involved, certain decisions were taken by GIC after obtaining approval amongst GIC Members by circulation. Thereafter, he made a presentation (attached as **Annexure 8**) on the decisions taken by Members of the GIC post 38th GST Council Meeting.

22. For **Agenda item 9**, the Council took note of the decisions of the GST Implementation Committee between 19.12.2019 and 13.03.2020.

Agenda Item 10: Decisions/recommendations of the 9th and 10th IT Grievance Redressal Committee for information of the Council

23. Introducing this Agenda item, the Secretary requested Shri Dheeraj Rastogi, JS, GST Council to apprise the Council of the issue. JS, GSTC stated that after the 38th GST Council meeting two meetings of the ITGRC were held, the 9th ITGRC on 2nd December 2019 and the 10th on 22nd January 2020 to resolve grievance of the taxpayers arising out of technical and non-technical issues. (Minutes of the Meeting attached as **Annexure A** of this agenda Item). The gist of the proceedings of the 9th and 10th ITGRC, as per Agenda Item was as follows:

9th IT GRC Meeting – 02nd December 2019

23.1. Ninth meeting of the IT grievance Redressal Committee (IT-GRC) was held on 02nd December 2019 to resolve grievance of the taxpayers arising out of technical and non-technical issues. (Minutes of the 9th Meeting of the ITGRC was attached as **Annexure X** of the agenda Item 10). There were total 4 Agenda items placed before the 9th ITGRC, as follows:

a. In **Agenda 1,** total **279 cases of TRAN-1/TRAN-2/TRAN-3** had been examined by GSTN and presented before the committee. Out of these, 256 cases were sent by Nodal officers and 23 were court cases.
b. In **Agenda 2,** in pursuance of decision in 32nd GST Council Meeting, regarding extended scope of ITGRC, GST Council Secretariat had received another **28 cases** in response to extended scope of ITGRC and analysis of these cases was also presented before the committee.
c. In **Agenda 3,** in accordance with the mechanism/process approved in 8th ITGRC that ITGRC would take up the non-technical cases identified as 'Category A cases' in Annexure 3 of 6th ITGRC and Agenda 3 of the 8th ITGRC. Out of these Category A cases of 6th and 8th ITGRC, three cases which appeared in subcategory A1 of the Annexure 3 of 6th ITGRC were placed before the committee as table agenda. Additionally, the case of M/s Shiv Vanijya was also received just before the scheduled time of the 9th ITGRC Meeting. Hence, it was also included in the table agenda**.**
d. In **Agenda 4,** As per Hon'ble High Court of Delhi order dated 28.11.2019 in WPC 9575/2017 and CM No 38987/2017 filed by Sales Tax Bar Association (STBA), Constitution of Public Grievance Committees (PGC) at local and Commissionerate level had to be done.

After detailed discussion, the 9th ITGRC decided and recommended as under: -

Recommendation for Agenda 1:

In respect of TRAN-1 cases:

i. **To Allow** 25 cases of TRAN-1 pertaining to Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.
ii. **To Allow GSTN to withdraw** 07 cases of Subcategory A2 and A4 as mentioned in Table 2 of Minutes without any decision and directed GSTN to present the same in the next ITGRC Meeting.
iii. **Not to Allow** remaining 63 cases of TRAN-1 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 of Minutes in absence of any

evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.

In respect of TRAN-2 cases:

i. **To allow** 47 cases of TRAN-2 pertaining to Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 of Minutes; for filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN- 2.

ii. **To allow GSTN to withdraw** 02 cases of Subcategory A2 as mentioned in Table 4 of Minutes without any decision and directed GSTN to present the same in the next ITGRC Meeting.

iii. **Not to Allow** remaining 113 cases of TRAN-2 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-5 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.

iv. **To allow** GSTN to **withdraw 04 cases** (which were approved earlier in 2nd ITGRC) so as to re-examine in detail and present in next ITGRC with detailed comments.

In respect of TRAN-3 cases:

i. **Not to allow** 18 cases of TRAN-3 listed as per Annexure-4 of the Minutes to avoid any unwanted tinkering with the GST portal.

Recommendation for Agenda 2

i. **To Allow** reopening of portal for 08 cases of Subcategory A1 (Annexure 5 to the Minutes) as per Extended Scope of ITGRC decided in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC.

ii. **Not to allow** re-opening of portal for Category **A2 (04 cases), A3 (01 case), A4 (05 case)** (**total 10 cases)** as the criteria's laid down by 32nd GST Council Meeting were not fulfilled. However, jurisdictional Commissioners of States/CBIC could resubmit appropriate cases to ITGRC after correcting the deficiencies as discussed or take any other remedial steps as per law.

iii. Cases of Category **B2 (03 cases) and D (01 cases) (total 04 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32nd GST Council were **recommended for forwarding to GSTN** for further analysis in terms of circular dated 03.04.2018 and placing before the next meeting of ITGRC, if found fit.

iv. Cases at **Category B3 (04 cases)** had been presented in the 1st to 8th ITGRC and recommended by ITGRC, hence **no action required**.

v. Cases at **Category C** (02 **cases**) had been presented in the 1st to 8th ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST **tax authorities without recommendation,** hence Committee **directed that State/CBIC tax authorities be asked to re-examine these cases, if required, and forward, only if they fulfil, the parameters/conditions as decided in 32nd GST Council Meeting.**

Recommendation for Agenda 3:

- **Allowed** reopening of portal for 04 cases of Agenda 3 also as per extended scope of ITGRC decided in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC.

Recommendation for Agenda 4:

- Recommend that GST Policy Wing and GSTN may jointly prepare a suitable agenda and place before the ensuing GST Council to comply the order of Hon'ble Court.

10th IT GRC Meeting – 22nd January 2020

23.2. Tenth meeting of the IT grievance Redressal Committee (IT-GRC) was held on 22nd January 2020 to resolve grievance of the taxpayers arising out of technical and non-technical issues. (Minutes of the Meeting attached as **Annexure Y** of the agenda Item). There were total 2 Agenda items placed before the 9th ITGRC, as follows:

a. In **Agenda 1,** Total 63 **cases of TRAN-1 (18 Cases) /TRAN-2 (45 Cases)** had been examined by GSTN and presented before the committee. Out of these, 50 cases were sent by Nodal officers and 13 were court cases.
b. In **Agenda 2,** In pursuance of decision in 32nd GST Council Meeting, regarding extended scope of ITGRC, GST Council Secretariat had received another **04 cases** in response to extended scope of ITGRC and analysis of these cases was also presented before the committee.

23.3. After detailed discussion, the 10th ITGRC decided and recommended as under: -

Recommendation for Agenda 1; Pertaining to technical glitches in filing TRAN-1 & TRAN-2 cases.

In respect of TRAN-1 (18 Cases); the ITGRC recommended

i. **To allow 08 cases** of TRAN-1 pertaining to Subcategories A1, A2 and A4 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. **Not to allow remaining 10 cases** of TRAN-1 pertaining to Category 'B' (Subcategories B1, B2 and B5) as per Annexures indicated in column No. 3 and 4 of Table-3 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

In respect of TRAN-2 (45 Cases); the ITGRC recommended

i. **To allow 03 cases** of TRAN-2 pertaining to Subcategories A2 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 of Minutes for filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.

ii. **Not to allow remaining 42 cases** of TRAN-2 pertaining to Category 'B' (Sub-categories B3, B5, B7, B9, B10) as per Annexures indicated in column No. 3 and 4 of Table-5 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

Recommendation for Agenda 2 (04 cases); ITGRC recommended

i. **To allow reopening of portal for 02 cases** of Subcategory A1 (Annexure 6) as per Extended Scope of ITGRC decided in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC.

ii. **To defer the 01 case of Subcategory A2** (Annexure 6) and it was recommended to send back to jurisdictional Commissionerate, CBIC and GSTN for resubmission with proper and full details along with the views of CBIC. It was also suggested by the committee that other cases of similar nature may also be sent back to jurisdictional Commissionerate/States for proper details and similar verifications as discussed at para 17.2.2 of Minutes.

iii. **To defer the 01 case of Subcategory A4** (Annexure 6) and it was recommended to send it back to the jurisdictional Commissionerate/State for proper and full details of High Court order as required under the extended scope of ITGRC or take any other remedial steps as per law.

23.4. The decisions/recommendations as per attached Minutes of the 9th and 10th ITGRC were placed for information of the Council.

24. For **Agenda item 10,** the Council took note of the decisions/recommendations of the 9th and 10th Meeting of the IT Grievance Redressal Committee.

Agenda Item 11: Any other Agenda item with the permission of the Chairperson

25. Introducing this Agenda item, the Secretary stated that there are 12 Table Agendas to be taken up for discussion and asked the Principal Commissioner, GST Policy Wing to initiate the discussion.

25.1 The Table Agenda 11(i) with respect to the Lottery scheme for B2C supplies was discussed in the Officers' meeting on 13.03.2020. At the outset, PC, GSTPW stated that the objective was to expand the tax base so as to include the last mile value addition in GST, which was considerable. The Hon'ble Deputy Chief Minister of Delhi felt that the scope of the scheme should be broadened and should not be restricted only to digital payments. He also felt that it should be made State-specific. He said that their scheme of "Bill Banao Inaam Pao" of the Delhi government in the VAT era was hugely successful. It was, therefore, decided to defer this proposal for further detailed examination.

25.2. PC, GSTPW explained that amendments in the existing refund circular 18.11.2019 under Table Agenda item 11(ii) had been agreed to in the Officers' meeting which included the following:

i. No refund of accumulated ITC on account of reduction in GST Rate
ii. Refund of unutilized ITC to be restricted to the ITC available in GSTR-2A of the relevant period
iii. Provision for providing HSN/SAC Code in the statement of invoices to be furnished with the refund of unutilized ITC, wherever applicable
iv. Clubbing of Financial Years for filing refund
v. Manner of calculation of refund, in cases of refund of tax provided at S. No. (i) to (l) of para 3 of Circular No. 125/44/2019-GST dated 18.11.2019.

25.3 As regards Table Agenda item 11(iii), the PC, GSTPW informed the Council that he had given a detailed presentation in the Officers meeting held on 13th March 2020. He again explained proposal of Spike Rule for curbing fake invoicing and fraudulent passing of ITC to the Council. PC, GSTPW informed that it was proposed that physical verification of premises and Financial KYC of persons wanting to obtain registration may be made compulsory. The same may be required to be completed before obtaining the registration or within six months of obtaining the registration. In case a person opts to get his verification done within six months of obtaining the registration, he would get it in the same manner as currently provided but it is proposed to put restriction on the quantum of ITC that can be passed by such a registered person. He explained that the proposed restriction is to the extent of rupees

3 lakhs ITC per month. He further explained that proposal is to allow him to pass on the additional ITC, beyond the limit set, on deposit of 20% of additional amount proposed to be passed in cash ledger. Further, it is proposed that no refund would be allowed to taxpayers for the period during which the verification / KYC had not been completed. PC, GSTPW further explained that the taxpayer on his own may also opt for a full financial KYC and physical verification of premises and such restrictions and limitations shall cease to apply after positive verification. The Council agreed to the Spike Rule proposal in principle and directed that finer modalities may be finalized by the GST Policy Wing in consultation with the GSTN in due course of time.

25.4. Introducing the Table Agenda Item 11(iv) relating to the proposed amendments to the GST Act, PC GSTPW stated that it is proposed to amend Section 83 of CGST Act to remove the ambiguity arising out of interpretation of the phrase "during the pendency of proceedings" in Section 83. He informed that various High Courts have taken a view that in case of attachment of property pursuant to a search under section 67 of the Act, its present form section 83 empowers attachment only till the time search is completed and that such attachment cannot continue during the period of investigation. PC, GSTPW stated that it was proposed to amend Section 83 to provide for provisional attachment where proceedings under Chapter XII, Chapter XIV or Chapter XV had been initiated. He further explained that currently, this power was with the Commissioner but that several States had requested that since there is only one Commissioner, this power should be delegated to an officer authorized who is not below a certain rank. Hon'ble member from Bihar enquired about the change in the power of attachment in this amendment. PC, GSTPW replied that language correction in the provision had to be made since regarding the phrase "during the pendency of proceedings" in Section 83, the Courts had held that once the officer enters the premises, the search operation begins and the attachment can continue till the search operation is completed. This defeated the very purpose of attachment. The proposal was that attachment could continue till the time the demand got decided or one year, whichever was earlier. Hon'ble Member from Bihar stated that the delegation should not be done to lower levels beyond a point to prevent misuse of the power. The Chairperson mentioned that it could be one rank below the Commissioner i.e. Joint Commissioner. PC, GSTPW further explained that the current provisions allow the attachment of property of only the taxable person and that the proposed amendment is to allow attachment of property of the beneficiary (mastermind) also since in most of the cases of fake invoices specially, the registered taxable person hardly has any assets. The draft of the amendment will be finalized with the consultation of Union Law Ministry. Other proposed amendments as part of Table Agenda 11(iv) related to amendments in Section 129 & Section 130 and consequently in section 74 and section 107 of the CGST Act. PC,GSTPW explained that it was proposed to delink the transit check section 129 from other provisions as similar provisions existed in same form in VAT era also and further that these amendments were presented in the Officers Meeting and agreed to.

25.5. PC, GSTPW further presented the proposal contained in Table Agenda Item 11(v) to issue notification and circular clarifying issues related to corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2017 and who were undergoing the corporate insolvency resolution process, same was also discussed and agreed to in the Officers' meeting held on 13.03.2020. He explained that this would enable such Companies to comply with the provisions of GST laws during CIRP (Corporate Insolvency Resolution Process) period. It was agreed to.

25.6. The next Agenda item 11 (vi) brought up by PC, GSTPW was the proposal to issue removal of difficulty order for extending the time limit for revocation of cancellation of registration. He explained that the same was being done on the request of Government of Tamil Nadu and that also had been agreed to in the Officers' meeting on 13.3.2020, where it was agreed to that in all cases where

cancellation orders were passed upto 14.3.2020, the aggrieved may be allowed to file application for revocation of cancellation till 30.6.2020.

25.7. Introducing Agenda item 11(vii), the Secretary stated that the GST Council in its 27th Meeting held on 4th May, 2018 decided that GSTN will be converted into a 100% Government-owned entity by transferring 51% equity shares held by the Non-Government institutions to the Centre and states equally. The Union Cabinet in its Meeting held on 26th September, 2018 approved the proposal to convert GSTN into a fully-owned Government Company with 50% equity of the Company to be held by the Central Government and the balance 50% to be held by States and Union Territories. Further, the GST Council in its 31st Meeting held on 22nd December, 2018 and the Department of Revenue (DOR), Government of India vide its Letter No S-31011/5/2018-ST-1-DoR dated 17th January, 2019 both had approved the revised shareholding pattern of GSTN as per **(Annexure-1** to the Agenda).

25.7.1. Pursuant to Share Transfer Notices issued by the Empowered Committee & Non- Government Institutions, the respective Transferees (Centre and States) were required to acknowledge the receipt of the above Share Transfer Notice and communicate their acceptance through Purchase Notice to the respective Transferor(s) within 30 days from the receipt of Share Transfer Notice. Post acceptance of the offer to purchase the share, Centre, State Governments & Union Territories Government were required to pay share purchase consideration to them accordingly. The Status was as follows:

a. The State Governments of Tamil Nadu, Sikkim and Chhattisgarh have not yet communicated their acceptance till date and thereafter need to make the payment for share transfer in their favour as well.

b. The following Governments have accepted the proposal; however, the payment was still pending from them:

S No.	Governments	S No.	Governments
1	Government of India	10	Government of Uttarakhand
2	Government of Gujarat	11	Government of Assam
3	Government of Tamil Nadu	12	Government of Kerala
4	Government of Rajasthan	13	Government of Jharkhand
5	Government of Sikkim	14	Government of Uttar Pradesh
6	Government of Andhra Pradesh	15	Government of Chhattisgarh
7	Government of Bihar	16	Government of Arunachal Pradesh
8	Government of Nagaland	17	Government of Telangana
9	Government of Mizoram		

25.7.2 Accordingly, it was proposed that:

a. State Governments of Tamil Nadu, Sikkim and Chhattisgarh may accept the above offer; and

b. Central Government and 16 other State Governments as listed above may be requested to make payment of their respective share purchase consideration and execute necessary documentations including Shareholders' Agreement and send the same to GSTN in order to expedite the matter of conversion of GSTN.

25.8. Next, Table Agenda No.11 (viii) was taken up for discussion by PC, GSTPW. It was explained that the proposal) was for amendment in the CGST Act so as to explicitly include the transactions and activities involving goods and services or both, by, to its members, for cash, deferred payment or other valuable consideration along with an explanation stating that for the purpose of this section, an association or a body of persons, whether incorporated or not as taxable supply w.e.f 01.07.2017, It is also proposed that such an association or a body of persons, whether incorporated or not and member thereof shall be treated as distinct persons under section 7(1) of the CGST Act. Consequently, para 7 of Schedule II of the CGST Act is proposed to be deleted. It was informed that this had become necessary to make this retrospective amendment in view of pronouncement in this regard by the Hon'ble Supreme Court in a case involving levy of service tax on supplies of taxable services by the Clubs to its Members. PC, GSTPW informed that this had also been agreed to in the Officers' Committee meeting held on 13.03.2020.

25.9. The next Agenda item taken up was Table Agenda 11 (ix). PC GSTPW explained that the same was for complying with the directions of the order of Hon'ble High Court of Rajasthan in the matter of Rajasthan Tax Consultants Association vs UoI and Ors. (D.B. Civil Writ No.15239/2017). The matter was placed before the GST Council for deliberation and decision. The Council agreed that under GST law there was no provision for waiver of interest for delayed filing of returns.

25.10. PC, GSTPW took up the next Table Agenda item 11(x) for refund of ITC of the tax paid on capital goods, in cash, for registered taxpayers with annual aggregate turnover upto Rs.30 crores. He explained that this proposal has been brought up with a view to improve India's ranking in 'Paying Taxes' category of World Bank's 'Ease of Doing Business' index where in India has been scoring 'NIL' in absence of any provision to allow cash refund of credit taken on Capital Goods. Council took note of the fact that the proposal to allow cash refund of credit taken on Capital Goods to case study company having Rs. 30 Cr. Turnover would entail huge revenue outgo of Rs. 15000 Cr. at minimum for getting a jump of 7 ranks. The members opined that at the current stage where there is a shortfall even for paying agreed compensation to the States, such a proposal cannot be agreed to.

25.11 Introducing the Table Agenda 11(xi), the Secretary stated that he agreed with the idea floated by Shri Nandan Nilekani that there was a need to do incremental changes rather than a big-bang shift to 'New Return system' to allow time to trade of adjusting to the change. He also stated that the filing process had stabilized, trade was already used to the present system of filing of GSTR-3B and GSTR-1 and also compliance was improving. With this background, he invited Shri Manish Sinha, Joint Secretary (TRU-II) to make a short presentation before the Council for improvement and simplification of existing returns for transition to the new return model as well as covering the issue of time bound implementation of long pending CRs arising out of changes in Law/ Rules through one-time special measure. The presentation made by JS (TRU-II) is at **Annexure-8**. He, stated that the purpose of incremental change was to ensure that the invoices declared in GSTR-1 got converted into liability and taxes got collected on the same. Another change required was that credit would become available only

on the reported invoices i.e. invoices reported in GSTR-1. These incremental changes ensured that the present return design itself acquired the main attributes of the new design and came close to it. He also stated that one of the challenges faced by quarterly taxpayers (turnover less than Rs. 1.5 Cr) was their inability to upload details of invoices on which credit was to be passed to other monthly or quarterly taxpayers. Further, he supported the implementation of ideas such as spike rule, Aadhar linking of registration to control the menace of dummy dealers and credit on fake invoices etc. Accordingly, he placed the following points before the Council for discussion and approval:

a. A process would be designed where liability entered in FORM GSTR-1 would be auto-populated in FORM GSTR-3B for both monthly and quarterly taxpayers. It would be auto-populated for monthly taxpayers in the first phase and thereafter for quarterly filers. In the initial phase, such liability would be auto populated and would be kept editable. Further, gaps between liability of GSTR-1(which was auto-populated in GSTR-3B) and liability furnished in FORM GSTR-3B would be communicated to tax administrations through MIS reports. The field would be configurable having facility for editing the auto-populated liability such that going forward in time, downward revision could be reduced in stages.

b. In all cases, credit would be made available to the taxpayers only for those invoices which had been uploaded by their suppliers in their GSTR-1. As the first step for achieving this, date of filing for GSTR-1 would be made available in GSTR-2A immediately.

c. As proposed by Mr. Nandan Nilekani in his presentation, credit in GSTR-2A shall be auto-populated in GSTR-3B. As GSTR-2A was a dynamic document which consisted of all the details of all the invoices (without a time limit), a new sub-statement (GSTR-2B) would be generated which would consist of all the invoices for which credit would be available in the current month, as on due date. Once the system stabilized, credit enhancement would be restricted to 10% of the credit populated. This limit would be configurable and might be further reduced from 10%, as desired.

d. It would be desirable that the ITC credit on import of goods would also be auto-populated in GSTR-3B. Initially, all auto-populated data might be kept editable.

e. Monthly filers shall continue to file their GSTR-1 monthly.

f. Quarterly filers would have an option to file their GSTR-1 monthly also and an IT facility would be created for the same. This effectively would give them a facility for continuous upload of documents in month one and two of any quarter for passing on the ITC credit to monthly buyers. The third month return of a quarterly filer, which was essentially a quarterly return, shall continue to be mandatory and shall not contain details of invoices declared in month one and two. No late fee should be levied for the first two months of a quarter for quarterly filers.

g. The limit for opting in for quarterly filing would be maintained at aggregate turnover of Rs. 1.5 Crore.

h. Filing of FORM GSTR-1 was proposed to be staggered:

    i. FORM GSTR-1 for taxpayers with turnover more than Rs. 1.5 Crore upto 10th of subsequent month

    ii. FORM GSTR-1 for taxpayers with turnover less than Rs. 1.5 Crore upto 13th of subsequent month

i. The primary purpose of FORM GSTR-1 was to upload B2B data, providing details of exports and amendment of original invoices declared earlier. Currently, the law provided that FORM GSTR-1 was to be filed by all taxpayers. It was observed that approximately 40% of the taxpayers filing GSTR-1 were either 'Nil' filers or making pure B2C supplies. These taxpayers who otherwise did not serve the core purpose of GSTR-1 had to mandatorily log on to the GST portal and file a nil GSTR-1 return. This was unnecessary compliance for small taxpayers and led to clogging / hanging of the GST portal. Therefore, these two categories might be exempted from GSTR-1 filing.

j. Essentially, the liability of filing FORM GSTR-1 might be restricted to only those taxpayers who were performing any of the actions:

    a. Making B2B supplies

    b. Making exports

    c. Making amendments

k. A separate functionality was required to be developed to give taxpayers opportunity to file a 'Nil' GSTR-1 at the time of filing of their GSTR-3B. Thus, they would be freed from the compliance of filing of GSTR 1.

l. Nil filing of FORM GSTR-3B and FORM GSTR-1 would be through SMS. Initially, this facility would be available for GSTR-3B.

m. 'Spike rule' and Aadhar validation, initially for the new taxpayers and then for the existing taxpayers, were essentially elements for plugging loophole in the system leading to loss of revenue and therefore were part of the transition strategy which might be implemented expeditiously. Implementation of 'spike rule' might need classification of registration in classes such as new and existing taxpayers and different spike rules for them might be prescribed for different class of taxpayers.

25.11.1 The GST Council thereafter discussed the details of the incremental approach and agreed to it in view of express benefits rather than adopting a big-bang shift to 'New Return system' as the trade was already used to the present system of filing of GSTR-3B and GSTR-1. The Council also deliberated and further approved that Shri Nandan Nilekani would attend the next 3 meetings of the GST Council and update the council of the status of implementation as well as assist the Council in taking appropriate decisions on technology related issues. The Council also agreed to the proposed deployment of additional manpower (60 in number) on T & M basis, and that expeditious approvals needed to be given, both on procurement of additional hardware and hiring of manpower so that the return filing experience of the taxpayers and removal of technical glitches could be carried out urgently.

25.12. The next Table Agenda item 11 (xii) was placement of *ad hoc* exemption order issued in respect of exemption from IGST for import and re-export of guns/ equipment from Sri Lanka under Section 25 (2) of Customs Act, 1962 before the GST Council was for information. The Council took note of the same.

26. For **Agenda item 11**, the Council: -

i. Deferred the incentive scheme for consumers to increase invoice compliance in B to C supply for more detailed examination.

ii. Approved issuance of Circular clarifying certain refund related issues.

iii. Approved physical verification and KYC of persons willing to take registration within first six months and corresponding spike rule.

iv. Approved proposed amendments in the CGST Act, 2017, subject to vetting by the Union Law Ministry.

v. Approved the proposal to issue notification and circular clarifying issues related to corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016.

vi. Approved the proposal to issue Removal of Difficulty Order, as a one-time measure, for extending the time limit for revocation of cancellation of registration.

vii. Took note of the proposal detailed in para 25.7.2 above and directed the GST Council Secretariat to issue necessary advisory/direction to all the concerned in order to complete the transaction at the earliest.

viii. Approved amendment in the CGST Act, subject to vetting by the Union Law Ministry, so as to include the supply of goods and services or both, between an association or a body of persons, whether incorporated or not, to its members, for cash, deferred payment or other valuable consideration under the ambit of GST.

ix. Took note of the order of Hon'ble High Court of Rajasthan in the matter of Rajasthan Tax Consultants Association vs UoI and Ors. (D.B. Civil Writ No.15239/2017

x. Did not approve the proposal for refund of ITC of the tax paid on capital goods, in cash, for registered taxpayers with annual aggregate turnover upto Rs.30 crores.

xi. Approved the following :

a. To adopt and implement the incremental approach of linking the present system of filing of GSTR-3B and GSTR-1, as presented in the Agenda Item 2 and Table Agenda 11(xi) rather than a big-bang shift to 'New Return system'.

b. To support the timely implementation of various initiatives, the Council approved the proposed deployment of additional manpower (60 in number) on T & M basis and assured that both on procurement of additional hardware and hiring of manpower, expeditious approvals would be given however the return filing experience of the taxpayers and removal of technical glitches should be carried out urgently.

c. To implement these initiatives by the 31st of July, 2020.

xii. Took note of *ad hoc* exemption order issued in respect of exemption from IGST for import and re-export of guns/ equipment from Sri Lanka under Section 25 (2) of Customs Act, 1962

Agenda Item 12: Date of the next Meeting of the GST Council

27. This agenda item was not taken up for discussion.

28. The Meeting ended with a vote of thanks to the Chair.

Annexure 1

List of Hon'ble Ministers who have attended the 39th GST Council Meeting on 14th March 2020			
Sl No	**State/Centre**	**Name of Hon'ble Minister**	**Charge**
1	Govt of India	Ms. Nirmala Sitharaman	Union Finance Minister
2	Govt of India	Shri Anurag Singh Thakur	Minister of State (Finance)
3	Andhra Pradesh	Shri Buggana Rajendranath	Minister for Finance, Planning and Legislative Affairs
4	Arunachal Pradesh	Shri Chowna Mein	Deputy Chief Minister
5	Assam	Dr. Himanta Biswa Sarma	Finance Minister
6	Bihar	Shri Sushil Kumar Modi	Deputy Chief Minister
7	Chattisgarh	Shri T.S. Singh Deo	Minister, Commercial Tax
8	Delhi	Shri Manish Sisodia	Deputy Chief Minister
9	Goa	Shri Mauvin Godinho	Minister for Transport and Panchayat Raj
10	Gujarat	Shri Nitinbhai Patel	Deputy Chief Minister
11	Haryana	Shri Dushyant Chautala	Deputy Chief Minister
12	Jammu and Kashmir	Shri K. K. Sharma	Advisor to Lt. Governor
13	Jharkhand	Shri Rameshwar Oraon	Minister - Planning cum Finance, Commercial Taxes, Food, Public Distribution & Consumer Affairs.
14	Kerala	Dr. T. M. Thomas Isaac	Minister for Finance & Coir
15	Manipur	Shri V Hangkhanlian	Minister for Agriculture, Veterinary & Animal Husbandry
16	Odisha	Shri Niranjan Pujari	Finance & Excise Minister
17	Puducherry	Shri V. Narayansamy	Chief Minister
18	Punjab	Shri Manpreet Singh Badal	Finance Minister
19	Tamil Nadu	Shri D. Jayakumar	Minister for Fisheries and Personnel & Administrative Reforms
20	Uttarakhand	Shri Satpal Ji Maharaj	Tourism Minister
21	Uttar Pradesh	Shri Suresh Kumar Khanna	Minister Finance, Parliamentary Affairs, Medical Education

Annexure 2

List of officials who have attended the 39th GST Council meeting on 14th March 2020			
Sl No	**State/Centre**	**Name of the Officer**	**Charge**
1	Govt. of India	Dr. A B Pandey	Revenue Secretary
2	Govt. of India	Dr Krishnamurthy Subramanian	Chief Economic Advisor
3	Govt. of India	Shri M. Ajit Kumar	Chairman, CBIC
4	Govt. of India	Shri John Joseph	Member, CBIC
5	Govt. of India	Shri A. K. Pandey	Member (GST), CBIC
6	Govt. of India	Shri Sandeep M Bhatnagar	Member(Inv), CBIC
7	Govt of India	Dr Kavitha Gotru	CCA
8	Govt. of India	Shri Anil Kumar Jha	Additional Secretary, DoR
9	Govt of India	Shri Ritvik Pandey	Joint Secretary, DoR
10	Govt. of India	Shri G.D. Lohani	Joint Secretary, TRU I, DoR
11	Govt. of India	Shri Manish Kumar Sinha	Joint Secretary, TRU II, DoR
12	Govt. of India	Shri Suresh Kishnani	DG, GST
13	Govt. of India	Shri Yogendra Garg	Pr. Commissioner (GST), CBIC
14	Govt. of India	Shri Sanjay Mangal	Commissioner (GST), CBIC
15	Govt of India	Shri Gaurav Singh	Deputy Secretary (TRU)
16	Govt of India	Shri Rahil Gupta	Under Secretary (TRU)
17	Govt of India	Shri Nikhil Goyal	Dy. Commissioner (TRU)
18	Govt of India	Shri S. Wasif Haider	OSD, TRU
19	Govt of India	Shri Susanta Mishra	TO, TRU
20	Govt. of India	Shri Pramod Kumar	Director, TRU-II, DoR
21	Govt of India	Shri Harish Y. N.	OSD, TRU-II
22	Govt. of India	Shri N Gandhi Kumar	Director, DoR
23	Govt. of India	Shri Praveen Bali	Technical Officer (DoR)
24	Govt. of India	Shri Amaresh Kumar	Addl. Comm., GST Policy Wing
25	Govt. of India	Shri Nimba Ram	Joint Comm., GST Policy Wing

26	Govt of India	Ms Nisha Gupta	Joint Commissioner, GST Policy Wing
27	Govt of India	Shri Vikash Kumar	DC, GST Policy Wing
28	Govt of India	Shri Kumar Asim Anand	DC, GST Policy Wing
29	Govt of India	Ms Deepika Singh	DC, GST Policy Wing
30	Govt of India	Aman Mittal	AC, GST Policy Wing
31	Govt. of India	Shri Rajesh Malhotra	DG (M&C)
32	Govt of India	Shri Keshav Choudhary	Deputy Commissioner, TPRU
33	Govt. of India	Shri Vipul Bansal	PS to Union Finance Minister
34	Govt. of India	Shri Astik Sinha	PS to MoS (Finance)
35	Govt. of India	Shri Debashis Chakraborty	OSD to Finance Secretary
36	Govt. of India	Shri Rahul Raja	OSD to Chairman, CBIC
37	Govt. of India	Shri A. K. Goel	Secretary to NAA
38	Govt. of India	Shri Dev Kr. Rajwani	OSD to Chairman, NAA
39	Govt. of India	Shri Aatman Shah	PA to MoS (F)
40	GST Council	Shri Amitabh Kumar	Joint Secretary
41	GST Council	Shri S.K. Rahman	Joint Secretary
42	GST Council	Shri Dheeraj Rastogi	Joint Secretary
43	GST Council	Shri Rajesh Agarwal	Director
44	GST Council	Shri Jagmohan	Director
45	GST Council	Shri Nitin Deepak Agarwal	Under Secretary
46	GST Council	Shri Mahesh Singarapu	Under Secretary
47	GST Council	Shri Krishna Koundinya	Under Secretary
48	GST Council	Shri Sarib Sahran	Superintendent
49	GST Council	Shri Adesh Nayak	Superintendent
50	GST Council	Shri Krishan Kumar Verma	Superintendent
51	GST Council	Ms Chanchal Soni	Superintendent
52	GST Council	Shri Maneesh Nemiwal	Superintendent

53	GST Council	Shri Om Veer Singh	Superintendent
54	GST Council	Shri Sumit Kumar	Superintendent
55	GST Council	Shri Vijay Kumar	Superintendent
56	GST Council	Shri Vipin Sethi	Superintendent
57	GST Council	Shri Sanjay Bansal	Superintendent
58	GST Council	Shri Abhishek Kumar	Superintendent
59	GST Council	Shri Rakesh Joshi	Inspector
60	GST Council	Shri Pankaj Bharadwaj	Inspector
61	GST Council	Shri Vijay Malik	Inspector
62	GST Council	Shri O P Singh	Inspector
63	GSTN	Shri Prakash Kumar	CEO
64	GSTN	Ms Kajal Singh	EVP, Services
65	GSTN	Shri Nitin Mishra	EVP, Tech
66	GSTN	Shri Vashistha Chaudhary	SVP (Services)
67	GSTN	Shri Jagmal Singh	VP, Services
68	GSTN	Shri Sarthak Saxena	OSD to CEO
69	INFOSYS	Shri Nandan Nilenkani	Non Executive Chairman, Infosys
70	INFOSYS	Shri C. N. Raghupathi	Head, India Business, Infosys
71	INFOSYS	Shri Renga V. R.	Member - Engagement Management, Independent Validation Services Solutions Unit
72	INFOSYS	Shri Venkatanarayan	VP
73	INFOSYS	Shri Indrasis Dasgupta	Program Manager
74	Govt. of India	Shri Ashutosh Baranwal	Principal Commissioner, Ludhiana Zone
75	Govt of India	Shri Ajay Saxena	Pr. Commissioner, Bengaluru Zone
76	Govt of India	Shri B. B. Mohapatra	Pr. Commissioner, Raipur, Bhopal Zone
77	Govt of India	Shri Mahendra Ranga	Pr. Commissioner, Lucknow Zone
78	Govt. of India	Shri Atul Gupta	Commissioner, Audit II, Pune

79	Govt. of India	Shri V. K. Gahlout	Commissioner, CGST, Agartala, Guwahati Zone
80	Govt. of India	Shri Manas Ranjan Mohanty	Commissioner, CGST, Mumbai
81	Govt. of India	Shri Anuj Gogia	Commissioner, CGST, Meerut Zone
82	Govt of India	Shri C. P. Goyal	Commissioner, Alwar, Jaipur Zone
83	Govt. of India	Shri M. R. R. Reddy	Commissioner, CGST, Secunderabad
84	Govt. of India	Shri M Srihari Rao	Commissioner, Vizag Zone
85	Govt of India	Shri V. M. Jain	Commissioner, Haryana, Panchkula Zone
86	Govt. of India	Dr. Vikash Shukla	Media Advisor to RS
87	Govt. of India	Shri Kush Mohan Nahar	DD (PIB)
88	Andhra Pradesh	Dr D.Samba Siva Rao	Special Chief Secretary, Revenue
89	Andhra Pradesh	Shri Peeyush Kumar	Chief Commissioner (State Tax) (GST)
90	Andhra Pradesh	Shri K. Ravishankar	Commissioner, State Tax (GST)
91	Arunachal Pradesh	Shri Kanki Darang	Commissioner of Taxes
92	Assam	Shri Anurag Goel	Commissioner, State Tax
93	Assam	Shri Subrata Gogoi	Superintendent of State Tax
94	Bihar	Shri Arun Kumar Mishra	Additional Secretary, CTD
95	Chandigarh	Shri Ramesh Kumar Chaudhary	Asst. ETC
96	Chhattisgarh	Shri Ramesh Kumar Sharma	Commissioner of State Tax
97	Chhattisgarh	Shri K. R. Jharia	Additional Commissioner, State Tax
98	Chhattisgarh	Shri Anand Sagar Singh	Special Assistant to Minister
99	Delhi	Shri Rajeev Verma	Principal Secretary, Finance
100	Delhi	Shri Vivek Pandey	Commissioner, State Tax
101	Delhi	Shri C. Arvind	Secretary to Dy CM

102	Delhi	Ms Shilpa Shinde	Special Commissioner
103	Goa	Shri Hemant Kumar	Commissioner, ST
104	Goa	Shri Ashok Rane	Additional Commissioner, ST
105	Gujarat	Shri Pankaj Joshi	Additional Chief Secretary
106	Gujarat	Shri J. P. Gupta	Chief Commissioner, State Tax
107	Gujarat	Shri Sanjay M. Saxena	Joint Commissioner, State Tax
108	Haryana	Shri Anurag Rastogi	Principal Secretary, Excise & Taxation
109	Haryana	Shri Shekhar Vidyarthi	Commissioner, E & T Dept
110	Haryana	Shri Vijay Kumar Singh	Addl. Excise & Taxation Commissioner
111	Himachal Pradesh	Dr. Ajay Sharma	Commissioner, State Tax and Excise
112	Himachal Pradesh	Shri R. D. Janartha	Addl. Commissioner
113	Himachal Pradesh	Shri Ujwal Singh Rana	Joint Commissioner
114	Jammu & Kashmir	Shri P K Bhatt	Commissioner, CT
115	Jharkhand	Shri Santosh Kumar Vatsa	Special Secretary, CTD
116	Jharkhand	Shri Brajesh Kumar	State Tax officer
117	Karnataka	Shri Srikar M.S	Commissioner, CT
118	Kerala	Shri Rajesh Kumar Singh	Additional Chief Secretary
119	Kerala	Shri Anand Singh	Commissioner, State Tax
120	Kerala	Shri Mansur M. I.	Deputy Commissioner, State Tax
121	Kerala	Shri Shaikh Hassan	ALO
122	Kerala	Ms. Sini K. Thomas	Information Officer
123	Madhya Pradesh	Shri Raghwendra Kumar Singh	CCT
124	Madhya Pradesh	Shri Sudip Gupta	Jt. CCT
125	Maharashtra	Shri Sanjeev Kumar	Commissioner, State Taxes

126	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, State Taxes
127	Manipur	Shri Charchit Gaur	Commissioner of Taxes
128	Manipur	Shri Yumnam Indrakumar Singh	Asst. Commissioner of Taxes
129	Mizoram	Shri Vanlal Chhuanga	Commissioner & Secretary Taxation
130	Mizoram	Shri R. Zosiamliana	Addl. Commissioner, State Taxes
131	Nagaland	Shri Kesonyu Yhome	Commissioner of Taxes
132	Odisha	Shri Sushil Kumar Lohani	Commissioner, CT & GST
133	Odisha	Shri Ananad Satapathy	Special Commissioner of CT & GST
134	Odisha	Shri N. K. Rautray	Special Secretary, Finance
135	Puducherry	Shri L. Kumar	Commissioner (ST)
136	Puducherry	Shri K. Sridhar	Deputy Commissioner (ST)
137	Punjab	Shri V. K. Garg	Financial Advisor to Chief Minister
138	Punjab	Shri Vivek Pratap Singh	Commissioner, State Tax
139	Punjab	Shri Ravneet Khurana	Additional Commissioner, State Tax
140	Rajasthan	Dr. Preetam B Yashvant	Chief Commissioner, State Tax
141	Rajasthan	Shri Ketan Sharma	Special Commissioner (GST)
142	Sikkim	Shri J D Bhutia	Commissioner, CT
143	Tamil Nadu	Shri M. A. Siddique	Principal Secretary/Commissioner of Commercial Taxes
144	Tamil Nadu	Shri K. Gnanasekaran	Addl. Commissioner (Policy & Public Relations)
145	Telangana	Ms Neetu Prasad	Commissioner, CT
146	Telangana	Shri N. Sai Kishore	Joint Commissioner
147	Tripura	Shri Badal Baidya	Assistant Commissioner, State Tax
148	Tripura	Shri Ashin Barman	Superintendent of Taxes

149	Uttarakhand	Shri Anil Singh	Additional Commissioner, State Tax
150	Uttarakhand	Shri S. S. Tiruwa	Deputy Commissioner
151	Uttarakhand	Shri Abhishek Sharma	OSD to Minister
152	Uttar Pradesh	Shri Alok Sinha	Additional Chief Secretary, CTD
153	Uttar Pradesh	Shri Sanjay Kumar Pathak	Joint Commissioner, CTD
154	Uttar Pradesh	Shri Amit Pandey	PS to Minister
155	West Bengal	Shri Devi Prasad Karanam	Commissioner, CT

Annexure 3

NAVIGATE YOUR NEXT



GST System Updates

- Presentation to GST Council
- 14th March, 2020

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Agenda

- Recent incidents and remediation plan
- Roadmap for Returns Filing
- Additional initiatives to prevent revenue leaks

2

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Recent incidents and remediation plan

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Summary of Issues

- Taxpayers have been raising issues on the performance of GST System – especially during peak filing days. Key issues include
  - Service disruptions and degradation during peak periods
  - Non-delivery of OTP over emails (Aug-2019 to Jan-2020)
  - Circuit Breaker – "Too many users are filing" message
  - Request is still "In-progress" message

- Major issue was observed on 20th Jan-2020 – due to multiple factors

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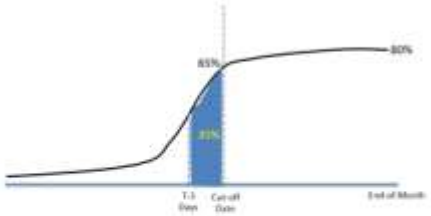
Factors contributing to issues on 20th Jan-2020

Typical trend is to reach 65% compliance by due-date. But due dates for GSTR-9 and amnesty scheme for GSTR-1 lead to skewing of load on 20th Jan for GSTR-3B filing



- Typically, compliance reaches about **65% by due** date
- Filing continues and peaks at **80%** by the end of the month
- **35%** of the filing happens in the last **3-days**
- Filing continues in the following months to reach 90%. 10% of the tax payers never file



Filing Trend in Jan -2020

- Concurrency on 20th Jan 2020 crossed 1.5 lakhs (30% more than normal)
- Higher concurrency meant to slower processing. Triggered a negative spiral

5

Actions taken based Jan'20 GSTR-3B Peak Filing and System Review

Remedial measures implemented and the staggered filing contributed to better filing experience in Feb'2020. However, capacity augmentation still pending

- **Email OTP** – Root cause traced to Security policies which were corrected
- **Code Cleanup –** Redundant code removed. Logic optimized
- **Configuration –** Tuned & corrected for superior performance



- **Capacity Augmentation** – System operating at 2.5 times designed capacity. Plan to upgrade infrastructure
- **Delayed -** Augmentation of the network and security devices in-progress. Supply of hardware delayed due to COVID-19

6

In summary…

1. Majority of the system issues impacting peak day performance have been addressed
2. But **concurrency** that the system can handle **remains at 1.25 Lakhs**
3. Plan to augment capacity to 3 Lakhs – but delayed due to external factors
4. Continue with the staggered filing model

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Roadmap for Returns Filing

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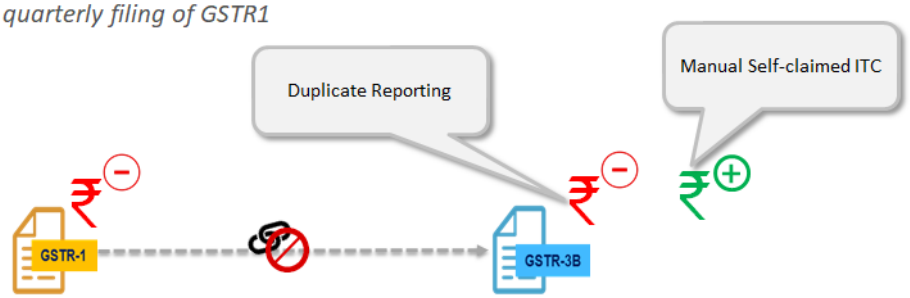
Currently GST Compliance is implemented on a 2 returns model…

Most Taxpayers file two returns each month – GSTR1 and GSTR3B. Some taxpayers (turnover < 1.5 Cr) have opted for a quarterly filing of GSTR1



- Declare outward supplies at Invoice /tax-rate level
- Export & Deemed export Declarations

- Compute & Re-enter Liabilities
- Enter ITC Claim and eligibilities
- Offset liabilities

9

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The model has allowed several modes of fraud resulting revenue loss

While honest taxpayer see duplicate submission as a burden, fraudulent taxpayers are apparently taking advantage of the gap to perpetuate multiple modes of fraud

Under Declaration of Liabilities	Excess ITC Claim	Fake Registrations with intent to fraud	Fake Invoice Scams
₹ 31,247.00 Cr* (97,853 cases)	₹ 38,771.00 Cr* (42,618 cases)	Significant - *but hard to quantity*	

10

**- Calculated from Q4'19 to Q3'20*

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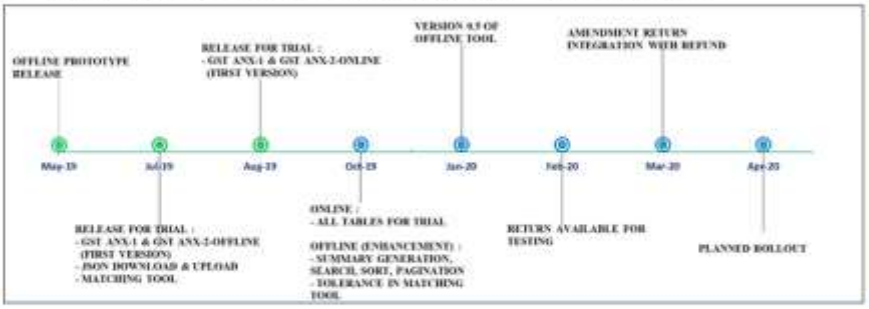
New Returns which addresses these issues is progressing as planned

Preparation for New Returns has been progressing as planned including beta software, feedback and awareness sessions. However, level of participation has been low



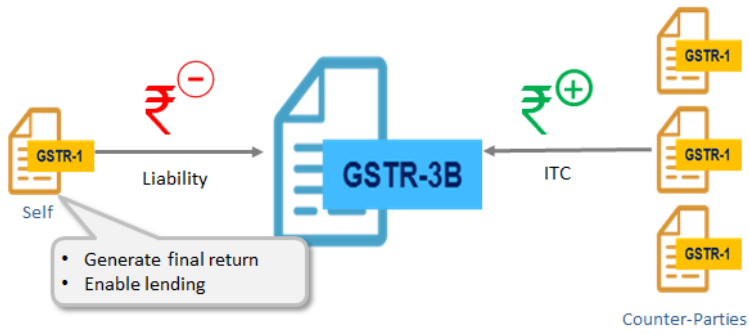
- Beta since May-19
- 900+ feedback and several defects reported & fixed
- 72 sessions across 33 cities
- 9 Webinars in multiple languages

- However, the level of participation in Beta program has been low (~ 1.5%). Under such circumstances, an alternate **incremental rollout** model could be considered.
- Additionally, capacity augmentation is on critical path
- The alternate model was discussed & agreed with **DoR officials, GSTN and Infosys on 29.Feb.2020 and 07.Mar.2020**

Final IT Proposal 11032020.docx

Changes are needed in compliance process – but implemented incrementally

Multiple changes are needed to reach the end-state where there is only one-return with statements only facilitating return generation and providing other benefits.



*We need to reach the end-state in **small increments** with each stage delivering incremental benefits. Sufficient time should be allowed to enable the ecosystem to adjust and adapt.*

12

Navigate your next

First stage, would be to link only liabilities starting with **Monthly** Filers

*GSTR1 could be repositioned as an **enabler for declaring liabilities** and not an additional burden. It's frequency should be left to taxpayer based on needs & intent.*



Optional for:

- NIL Filers (~23%)
- B2C (No ITC) (~12%)

Quarterly for:

- Don't want to pass ITC
- No intent to avail cash flow loans

Monthly For:

- B2B with intent to pass ITC
- Intends to Avail Cash Flow Lending
- Exporters

Option for Quarterly filers also to file GSTR-1 Monthly
(to pass credit or avail cash flow loans)

- Auto-population of liabilities from GSTR-1 in GSTR-3B for Monthly Taxpayer
- Editable in GSTR3B to a threshold
- Dashboard to view the difference

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GSTR1 as an enabler for lending

*GSTR1 could also be repositioned as an **enabler for lending**. Cash Flow Credit - Infuses Credit into the Economy and has potential to create jobs*

Rs 5.31 L Cr /month
For 68 Lakh MSMEs below Rs 5Cr turnover

If each hires one employee, potential to create ~75 Lakh jobs!

Rs 1.52 L Cr /month
For 52 Lakh MSMEs below Rs 1Cr turnover



Rs 19.21 L Cr /month
For 74 Lakh MSMEs below Rs 50Cr turnover

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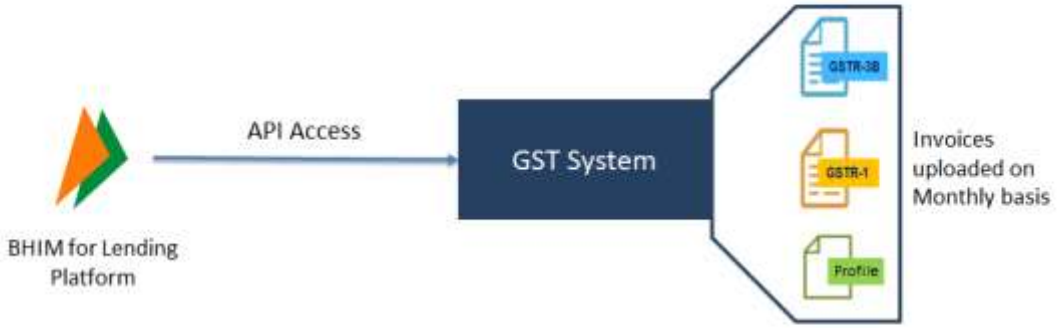
Enabling Lending based on GSTR1

In order to enable lending based on GSTR1 invoices, the GST Platform will need to be integrated with the lending platform through APIs for consent based information sharing



15

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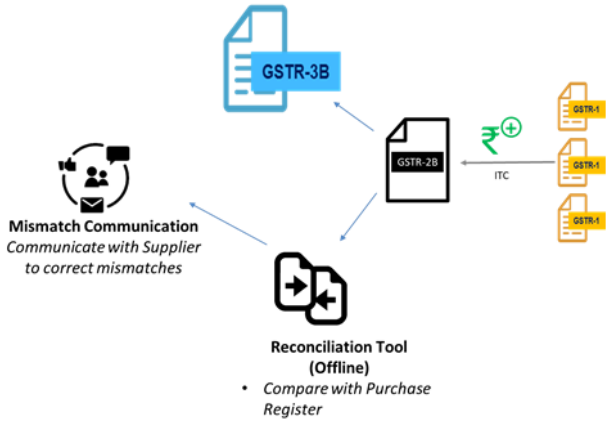
In the second stage, we limit the ITC to the extent of liability admitted by suppliers

Limiting ITC to accrued value is crucial - but inherently disruptive. Should be preceded with efficient technology tools to enable reconciliation between Supplier & Buyers



- Documents filed within the ITC cut-off date for the period shall be considered for auto-population of ITC
- Any document filed after the cut-off date for the period would be considered in future period
- A new statement GSTR-2B (in addition to 2A) shall be computed post the cut-off date for the period
- This shall be made available in GSTR-3B
- Offline ***Matching tool*** and Communication tool shall be made available to the taxpayer ***3 months prior*** to actual linking

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Benefits to the proposed model to taxpayers

*In addition to continuance of **familiar model** without any drastic changes, the proposed model delivers the following benefits to the taxpayers.*



Convenient

- ✓ ~34% of taxpayer do not even need to file GSTR1
- ✓ Reconcile credit with Suppliers
- ✓ GSTR3B is fully auto-drafted



Flexible

- ✓ Taxpayer determines filing frequency
- ✓ Switch from Monthly to Quarterly at will



Accurate

- ✓ Avoids calculation & transcription errors
- ✓ Transparent : Correct Return backed by invoice level details

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Timelines for the incremental rollout could be as given below

At each stage, there should be effective Change management with impact analysis, communication, feedback and refinement of plan



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Additional initiatives to prevent revenue leaks

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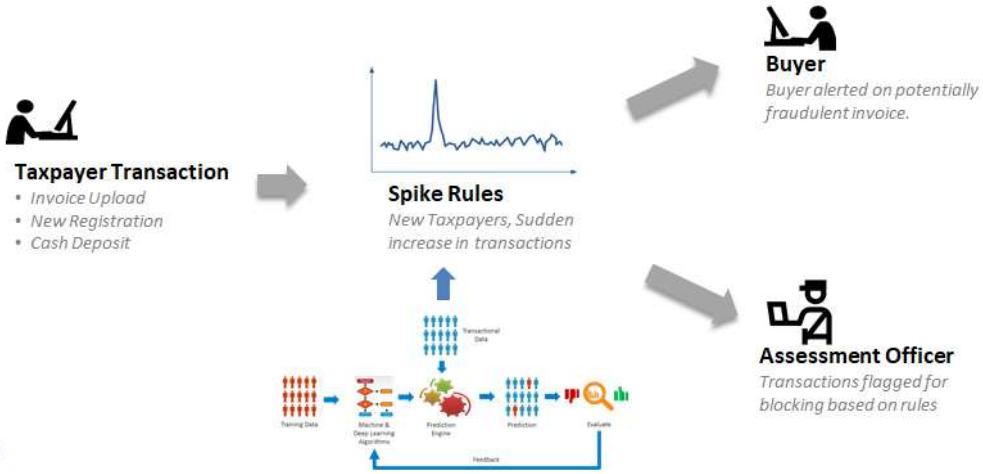
Some types of frauds cannot be eliminated by compliance alone

Frauds like fake-invoice and disappearing dealers cannot be tackled through compliance alone. Need data-driven, rule based interventions to prevent flow of fraudulent ITC



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Rules based blocking of ITC only alleviates the Fake ITC issue – does not eliminate

Eliminating requires more radical re-thinking of the compliance process

- Possible loss of revenue if ITC derived from GSTR2A
  - Seller may not file return
  - Buyer may not have paid invoice (Fake Invoice)
  - Spike rules may reduce it, but are not a perfect solution

- Incentive for Fake Invoice will continue to exist as long as ITC is allowed to be claimed – (even if based on admitted liability)
- Menace can only be **eliminated if ITC flow is linked to discharge** of liability

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GST Payment Gateway - Linking Tax collection to Invoice Payment

- What if ITC is generated through payment of tax by buyer ?
  - Tax collected as part of purchase transaction using a GST payment gateway
  - Three party transaction including buyer, seller and government
  - Government get tax in real time
- Buyers gets ITC for the tax they actually paid
  - Can be encashed **immediately** for sales completed through payment gateway
  - May be settled in GSTR3B
- No ITC for **fake** invoices since it is **not payment linked**
  - Incentive for "fake" invoices can be eliminated
- If all transactions through payment gateway then return auto generated

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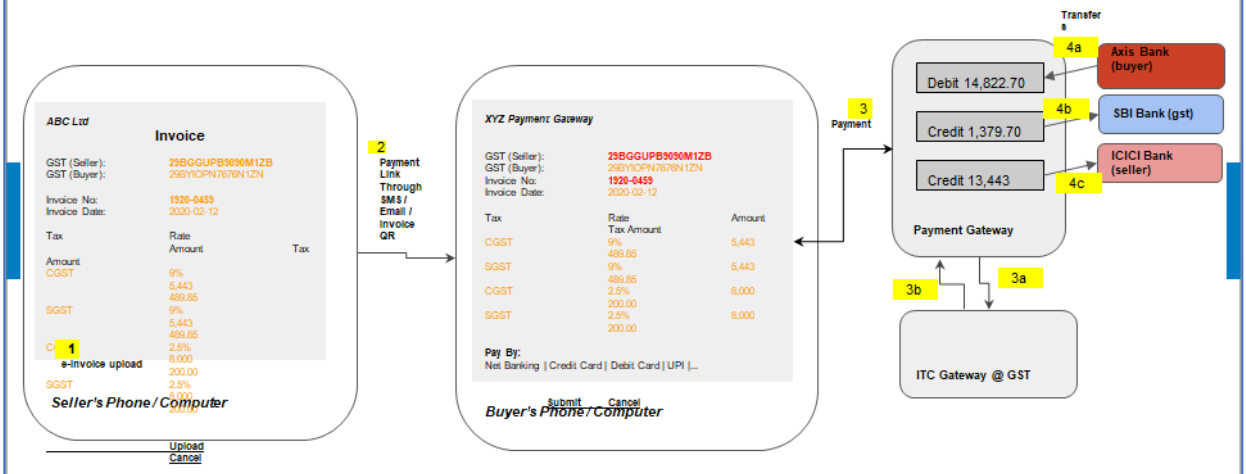
GST Payment Gateway - Linking Tax collection to Invoice Payment



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THANK YOU

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Annexure 4

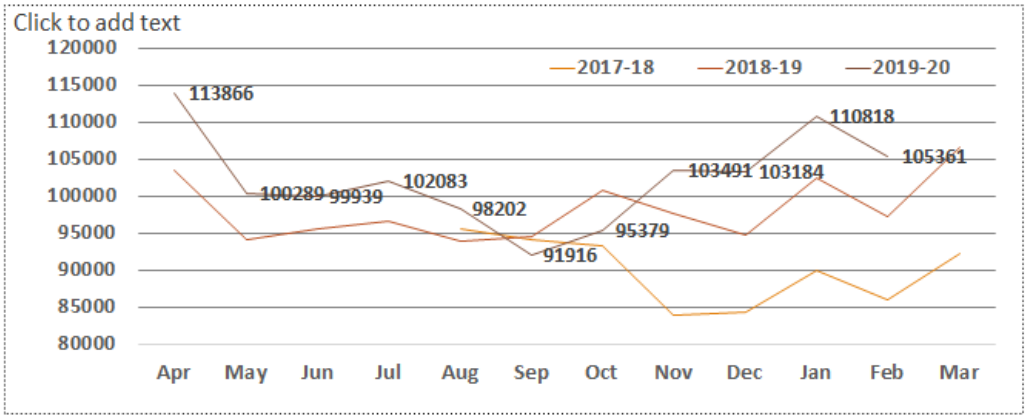
GST Revenue Position

39TH GST COUNCIL MEETING (14/03/2020)

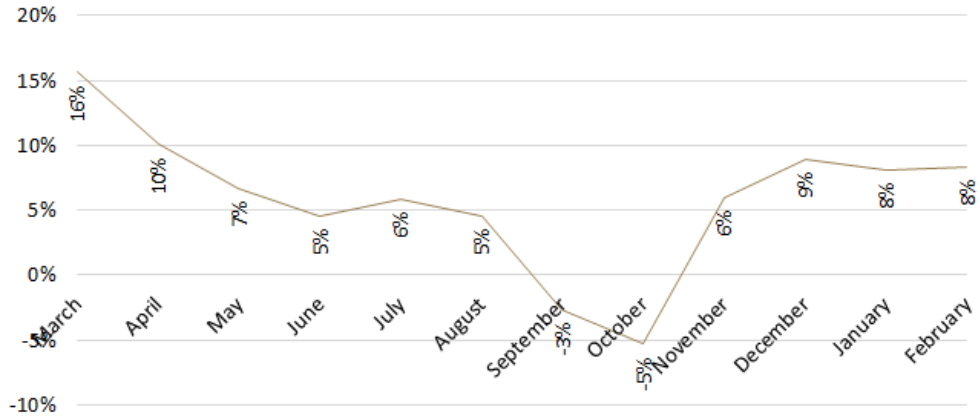
GST revenue during Dec '19 to Feb '20

	Dec-19	Jan-20	Feb-20
CGST	19,962	20,944	20,569
SGST	26,792	28,224	27,348
IGST	48,099	53,013	48,503
Domestic	*26,804*	*29,532*	*27,758*
Imports	*21,295*	*23,481*	*20,745*
Comp Cess	8,331	8,637	8,947
Domestic	*7,484*	*7,813*	*7,907*
Imports	*847*	*824*	*1,041*
Total	**1,03,184**	**1,10,818**	**1,05,367**

Trends in gross GST Revenues (₹ crore)



Growth in gross GST Revenues



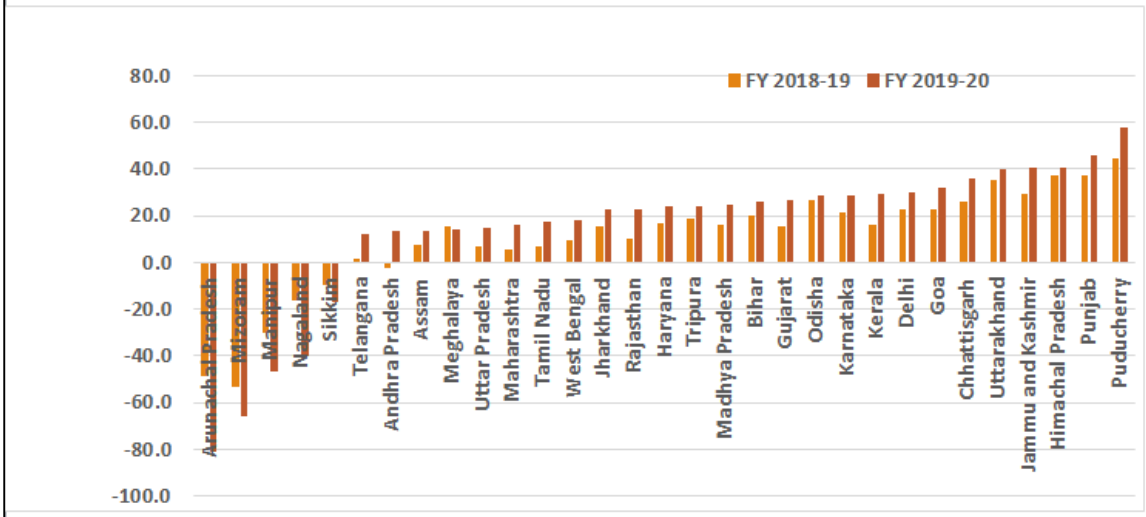
Revenue Gap during the period April-Feb (In Percentage)

State/UT	2018-19	2019-20
Arunachal Pradesh	-48	-81
Mizoram	-54	-66
Manipur	-30	-47
Nagaland	-16	-40
Sikkim	-10	-17
Telangana	1	12
Assam	-2	13
Andhra Pradesh	8	14
Uttar Pradesh	16	14
Tamil Nadu	7	15
Meghalaya	6	16
Maharashtra	7	18
West Bengal	10	18
Jharkhand	15	22
Rajasthan	10	23
Haryana	17	24
Tripura	19	24

Revenue Gap during the period April-Feb (In Percentage)

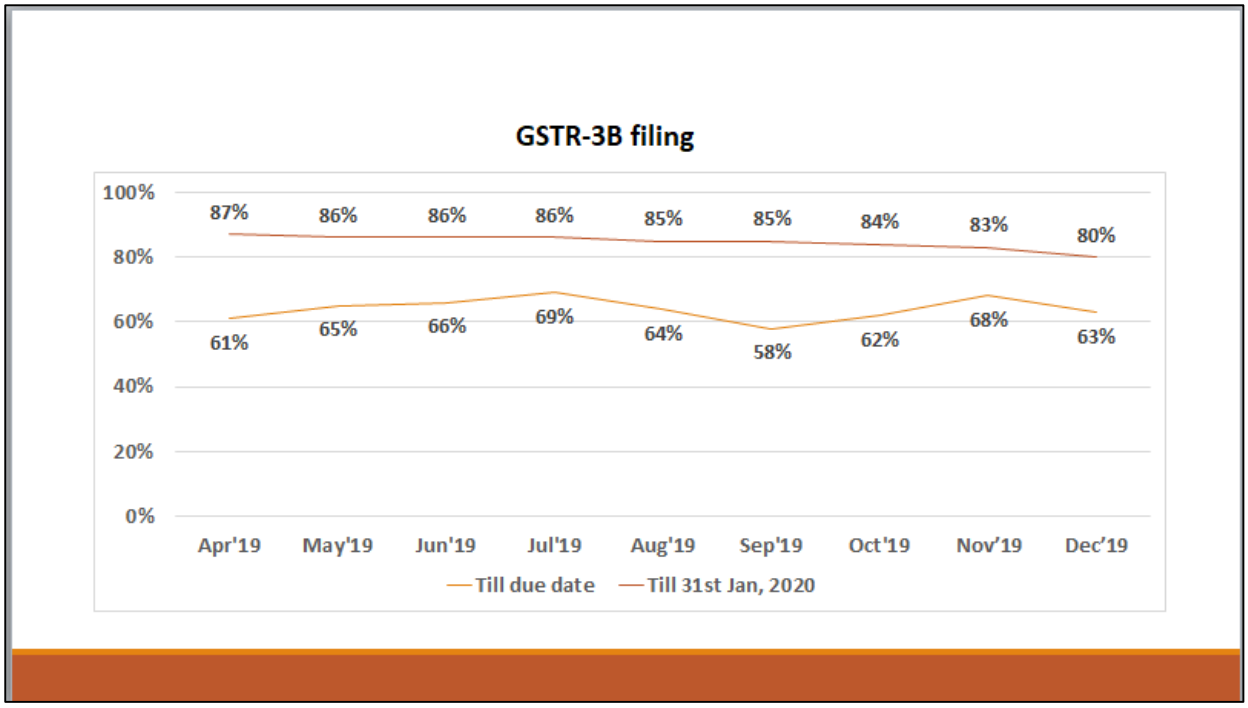
State/UT	2018-19	2019-20
Madhya Pradesh	16	25
Bihar	20	26
Gujarat	15	26
Kerala	27	29
Karnataka	21	29
Odisha	16	29
Delhi	23	30
Chhattisgarh	23	32
Goa	26	36
Uttarakhand	35	40
Himachal Pradesh	29	41
Jammu and Kashmir	37	41
Punjab	38	46
Puducherry	44	58
Average	**14**	**23**

Revenue Gap during the period April-Feb



Return filing (GSTR-3B) till due date and till 31st Jan, 2020

Return Period	Till due date		Till 31st Jan, 2020	
	Filed	%	Filed	%
Apr'19	6017388	61%	8627066	87%
May'19	6481965	65%	8676361	86%
Jun'19	6655120	66%	8702655	86%
Jul'19	7047881	69%	8741093	86%
Aug'19	6540650	64%	8763292	85%
Sep'19	5967642	58%	8776265	85%
Oct'19	6463266	62%	8763520	84%
Nov'19	7091985	68%	8694417	83%
Dec'19	6550743	63%	8307922	80%



Net IGST Balance

IGST Collection/Settlement/Apportionment/Refund from April'19-Feb'20		
1	Collections(+)	5,42,193
2	Recovery from IGST Ad-hoc apportionment(+)	29,000
3	Refunds (-)	88,138
4	Settlement (-)	455830
(i)	CGST	2,61,773
(ii)	SGST	1,94,057
5	CGST ad hoc(-)	13,500
6	SGST ad hoc(-)	13,500
7	Net (1+2-3-4-5-6)	225

GST Compensation Cess Balance

(Figures in Rs. Crore)

	2017-18	2018-19	2019-20	Total
Compensation Cess collected	62,612	95,081	79,000 (till Jan'20)	2,36,693
Compensation released	41,146	69,275	1,20,498 (till Nov'19)	2,30,919
Balance	**21,466**	**25,806**	**-41,498***	**5,774**

* *Taking into account un-utilized cess of FY 2017-18 & FY 2018-19*

Compensation Requirement

- In the current financial year, the GST compensation has been provisionally calculated and released fully for April to September, 2019 and partly for Oct-Nov, 2019. The GST compensation balance of Rs. 14,036 crore for Oct-Nov, 2019 is still to be released.
- GST compensation for Dec, 2019-January, 2020 cycle has also become due in the month of February, 2020. The total amount required in current FY to meet the compensation for Dec, 2019-Jan, 2020 & the balance for Oct-Nov, 2019 is approximately Rs. 48,000 crore.

Annexure 5

INVERTED RATE STRUCTURE IN GST

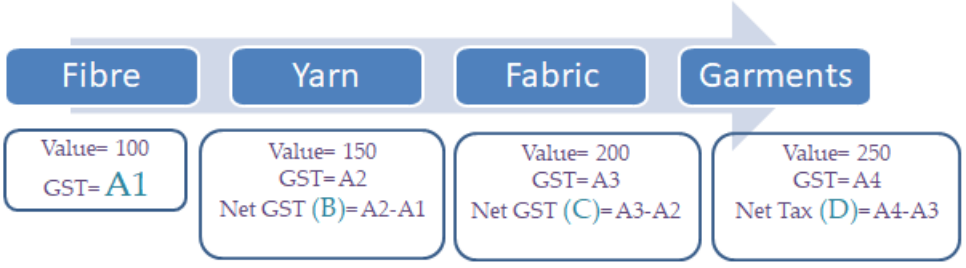
39th GST Council Meeting

The 14th March, 2020, New Delhi

1

GST rate structure- desired features

- GST applies to value addition at each stage
- This is achieved by allowing set off of input tax credit against tax liability of a taxpayer



If "B" or "C" or "D" is negative, there is accumulation of ITC which is a cost to business unless refunded

2

Instances of Inverted Rate Structure

- Fertilizers
- Mobiles
- Footwear
- Manmade yarn, fabrics
- Renewable energy devices
- Tractors
- Pharma
- Others smaller items

3

IMPLICATION.....

- Unutilized ITC becomes a cost to the manufacturer
- To correct this, refund of unutilized ITC is to be given
- Cash-flow issue even if refund is given
- No refund of on input services and capital goods
- Inverted rates greater injury to Small standalone units
- Accumulated ITC on capital goods hurts the exporter
- Incentivizes imports
- Disincentives domestic manufacturing and investment
- Consumer not benefitted. Unutilized ITC is a dead weight cost
- Gives rise to fraudulent practices- fake invoices, misclassification
- Claiming refund entails efforts, cost and hardship

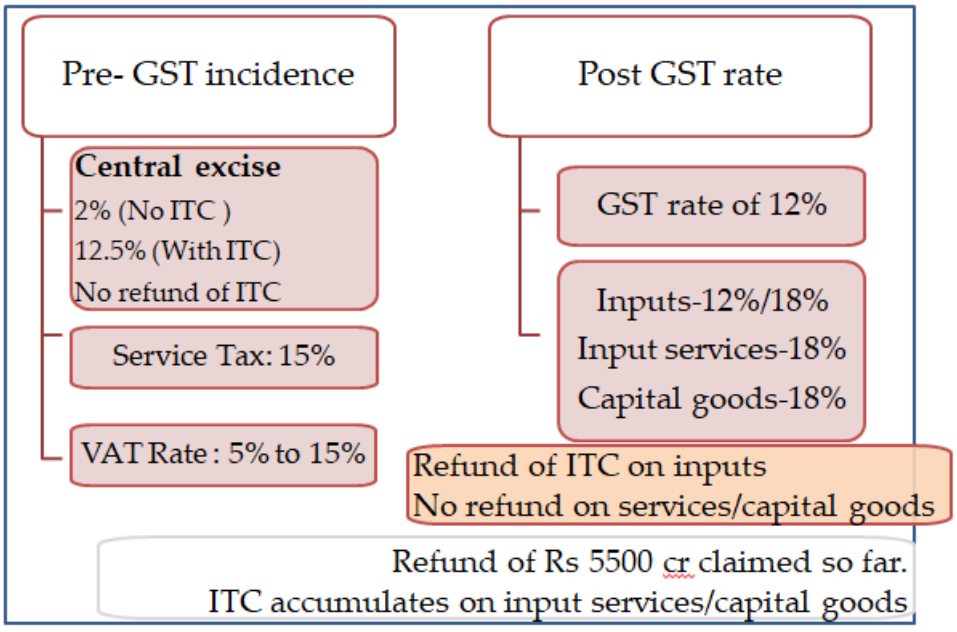
4

Inverted rate structure correction

- Committee of officers on revenue augmentation identified inverted rate structure as a significant distortion having a serious implication to revenue and business
- Recommended for calibration of rates to correct it
- This issue was highlighted in the presentation made in in the last meeting
- Committee again examined it
- Detailed deliberations in Fitment Committee
- On ABC analysis, Fitment Committee, as first step, has recommended rate calibration on four items/ sectors, i.e.., mobile, footwear, textiles and fertilizer

5

Inverted Rate Structure on Mobile Phones



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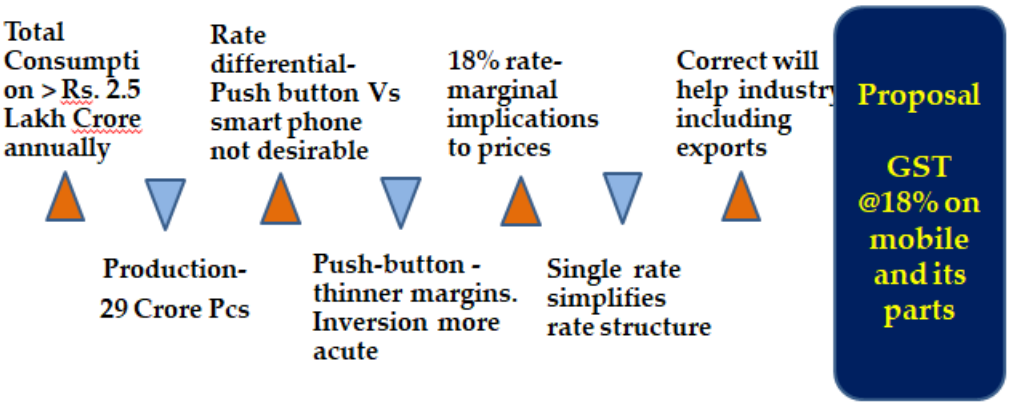
Inverted Rate Structure on Mobile Phones

Fitment discussions



7

Footwear

Pre GST Rate

RSP < Rs. 500/-: C Excise exempt
No refund of ITC

RSP: Rs. 500 – 1000/-: C Excise @ 6%
Above Rs 1000- 12.5%

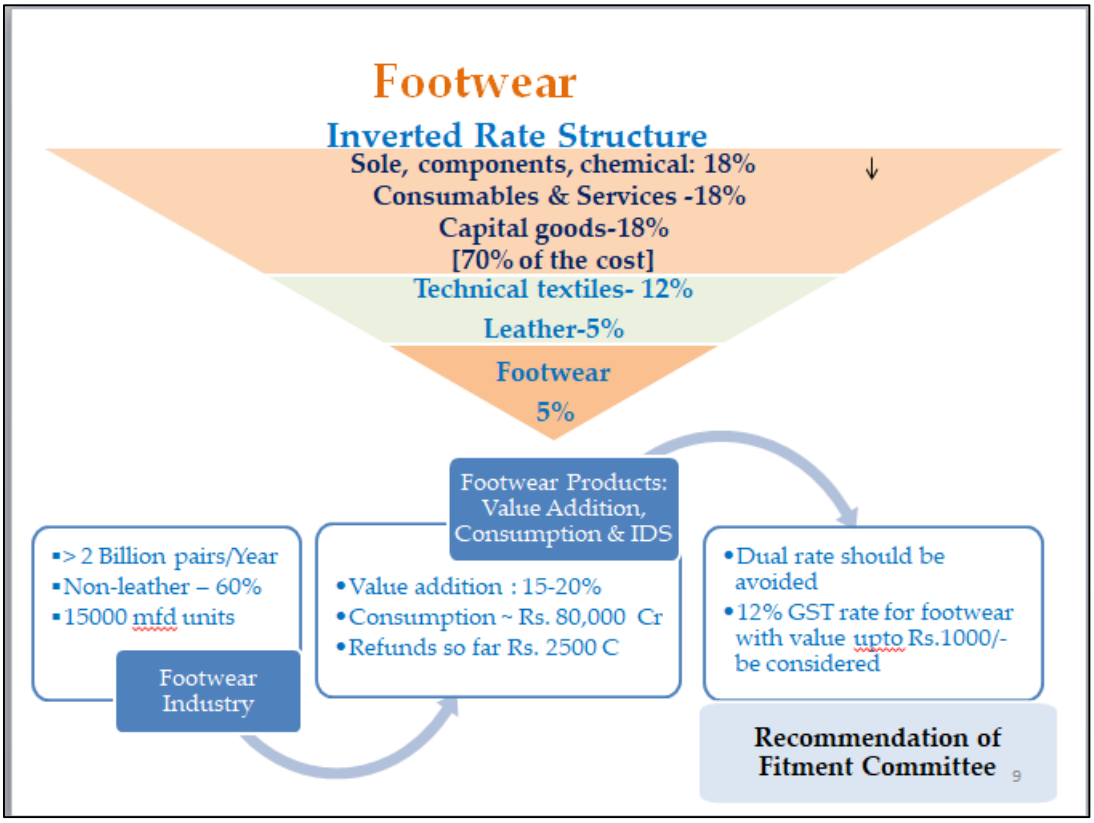
Average VAT incidence: 14.5%

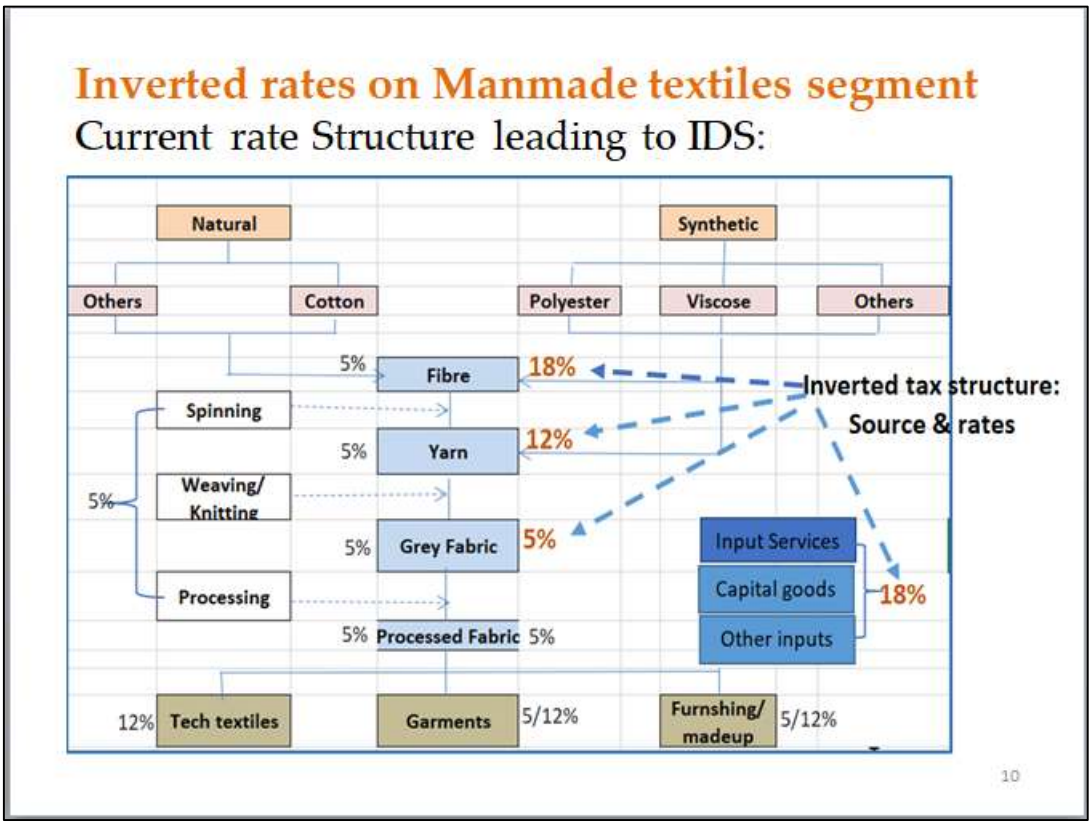
Post GST Rate

5% GST
- Initially, RSP < Rs. 500
- W.e.f. 26.7.18, if RSP<=1000
- W.e.f. 1.1.19, if value<=1000

18% on other footwears

8


Footwear
Inverted Rate Structure
Sole, components, chemical: 18%
Consumables & Services -18%
Capital goods-18%
[70% of the cost]
Technical textiles- 12%
Leather-5%
Footwear
5%
Footwear Products: Value Addition, Consumption & IDS
▪> 2 Billion pairs/Year
▪Non-leather – 60%
▪15000 mfd units
Footwear Industry
•Value addition : 15-20%
•Consumption ~ Rs. 80,000 Cr
•Refunds so far Rs. 2500 C
•Dual rate should be avoided
•12% GST rate for footwear with value upto Rs.1000/- be considered
Recommendation of Fitment Committee
9


Inverted rates on Manmade textiles segment
Current rate Structure leading to IDS:
Natural
Synthetic
Others
Cotton
Polyester
Viscose
Others
5%
Fibre
18%
Inverted tax structure:
Source & rates
Spinning
5%
Yarn
12%
5%
Weaving/ Knitting
5%
Grey Fabric
5%
Input Services
Capital goods
18%
Processing
5%
Processed Fabric
5%
Other inputs
12%
Tech textiles
Garments
5/12%
Furnshing/ madeup
5/12%
10

Inverted rates in Manmade Textiles segment …(2/3)

Evolution of Rate Structure

Initial rate:
- 18% on fibre & yarns
- 5% on fabrics

(No refund on fabrics)

GST on yarns to 12% [Sep 2017]

Restriction on refund of ITC removed w.e.f. 1.8.2018

ISSUES

Refund of Rs 4000 Cr so far

Sector grapples with accumulated ITC

Cash flow problems affecting Textile industry

REQUEST/references

MO Textiles recommended uniform rates across value chain

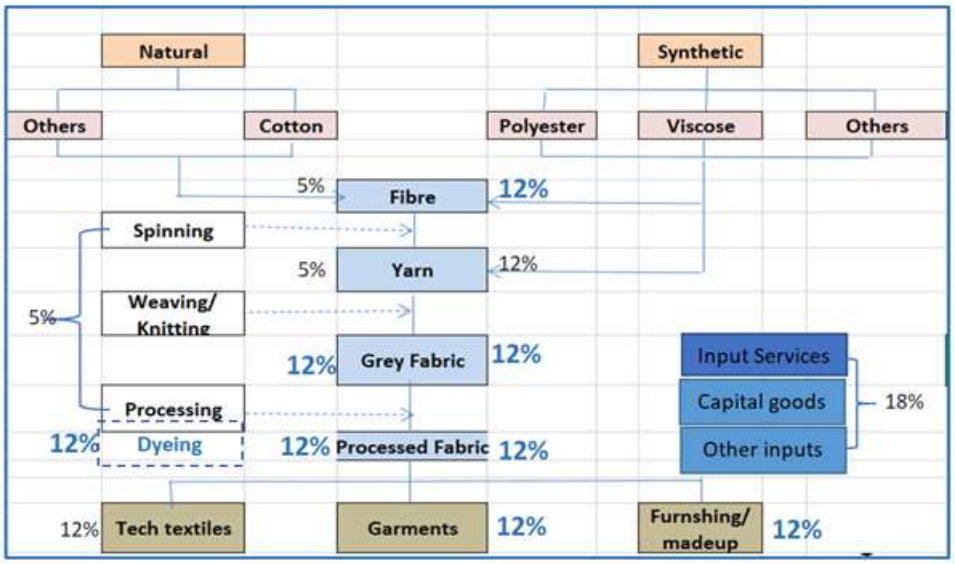
MMF fibres and yarns to have a uniform tax slab

Industry has been raising this

Dyeing industry also seeks correction

11

Fitment recommendation



The proposed changes in rates are shown in blue (bold font)

12

Proposed Rate Structure

S. No.	Item	Proposed GST Rate
1.	Cotton and natural fibres (except raw jute, silk, and wool)	5%
2.	Manmade Fibres	12%
3.	Manmade Fibre Yarns	12%
4.	All Fabrics	12%
5.	All garments and made-up	12%
6.	Dyeing Services	12%

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Fertilizers

A subsidized, price-controlled product(directly or indirectly)

- Annual consumption: 60 mMT(Urea: 30 mMT, DAP & NPK: 10 mMT)
- Value consumed : Rs. 80,000 Cr (subsidised) ; Annual subsidy: Rs. 70,000 Cr

Pre-GST tax incidence(min): 9.8%

- 1% • Central Excise
- 4.1% • VAT weighted avg.
- 2.7% • Embedded Tax
- 2% • Octroi, CST, etc

GST on Fertilizers: 5%

- 12% • Originally approved by GST Council
- 5% • **Reviewed in 18th GST Council Meeting** [30th June, 17]

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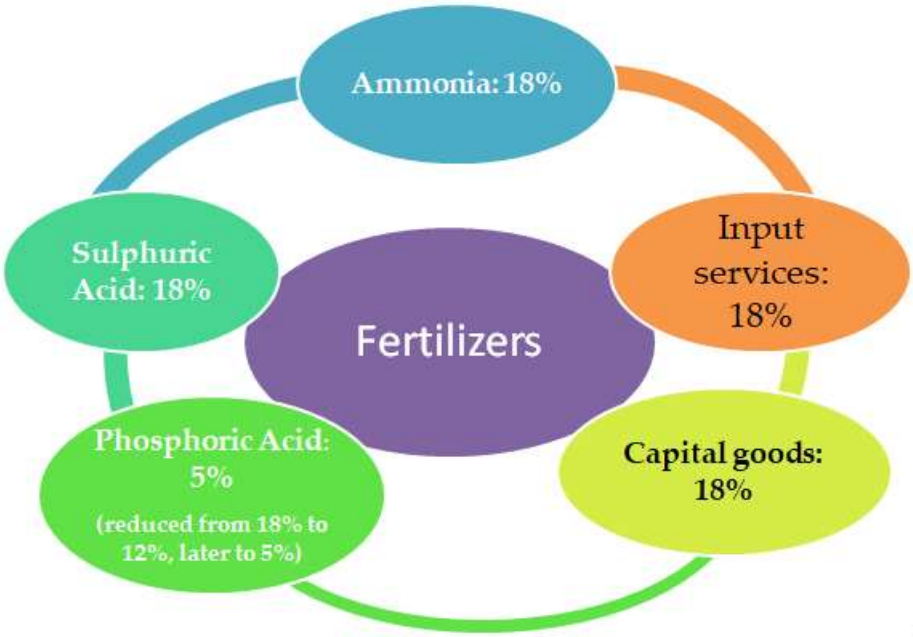
Inverted rate in Fertilizer



15

DAP has inversion of about 4% on account of inputs alone. In addition there is inversion on a/c of services and capital goods

Urea has much higher inversion as price is highly subsidised

16

Inversion in fertilizers

- About Rs. 6100 Cr has been claimed as ITC refund so far on Fertilizers
- Fitment Committee proposes GST rate of 12% on fertilizers, which should solve the duty inversion problem to a large extent

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Annexure 6

39th GST Council Meeting
Issues pertaining to Services

New Delhi

14.03.2020

Agenda items

- Representation of Haj/Umrah Private Tour Operators(PTO)
- Ocean Freight Issue
- MRO services
- Job work service: alcoholic liquor

Agenda 1
Representation of Haj/Umrah Private Tour Operators(PTO)

Issue

- Hon'ble SC vide order dated 11.12.2019 has directed the Government to decide on the representation of the PTOs within 90 days of the Court order.
- PTOs have represented that GST should not be levied/exempted on Haj/Umrah tours conducted by PTOs.

Fitment Committee did not find the request of PTOs acceptable.

- All religious pilgrimage tours except those organised/facilitated by GOI under bilateral arrangement are taxable.
- There can be many domestic and international tours which can be considered as religious pilgrimage and this demand can have domino effect in general as PTOs.

Agenda 2
Ocean Freight Issue

Gujarat High Court Judgment:

- IGST on ocean freight payable by importer under RCM in case of CIF contracts has been struck down as ultra vires the law.

Reasons for striking down:

- RCM is only applicable on recipient and importer is not the recipient in CIF cases.
- Service from a supplier in non-taxable territory to recipient in non-taxable territory is neither intra nor inter state supply as per GST law.

Agenda 2
Ocean Freight Issue

Consequence of the judgement:

- Level playing field to ISL disturbed.
- In case of CIF imports, transport by FSL will not attract tax but by ISL will attract tax.
- Existing levy of GST on import freight by importers under RCM has been jeopardized.

Fitment Committee Recommendation:

- Issue needs further discussion. May be deferred.

Agenda 3
MRO Issues

- Presently the Indian airlines pay 18% GST on domestic MRO service and only 5% IGST as goods (on most parts) under section 3(7) of customs tariff Act on foreign MRO service.

- Due to existing PoS provision, the following services provided by domestic MRO do not qualify as export and get taxed in India –

    - Services subcontracted by foreign MRO to domestic MRO;
    - to foreign airlines on their routine flights; and
    - to foreign aircraft leasing companies.

- On the other hand, MRO outside India do not pay any tax under IGST Act as the activity of service happens outside the taxable territory.

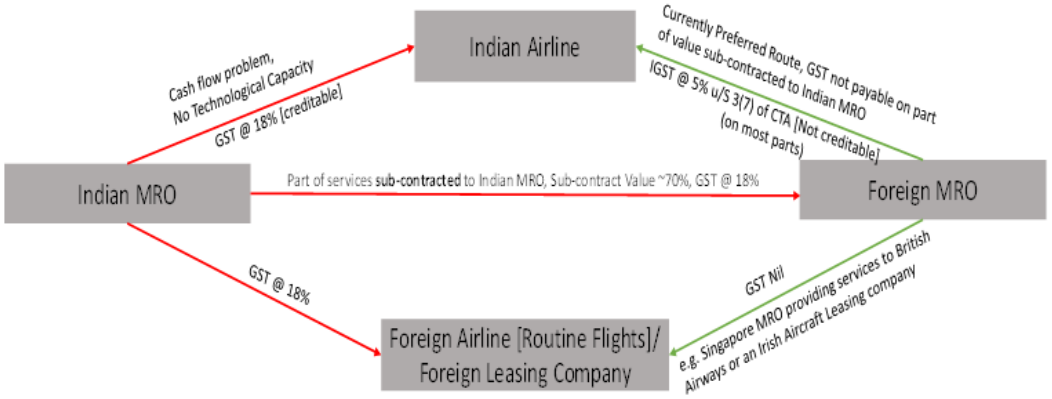
MRO services availed from foreign MRO vis-vis Indian MRO in FY 2018-19 (values in INR Crores)

Airline	Value of MRO Services procured by Indian airlines		% of MRO Services procured by Indian airlines from Indian MRO
	from foreign MRO	from Indian MRO	
Air Asia	19	14	43%
IndiGo	2210*	47	1%
SpiceJet	1528	38	2%
Blue Dart Aviation	168	0	0%
Total	5757	100	2%

* - As per annual report of Indigo.

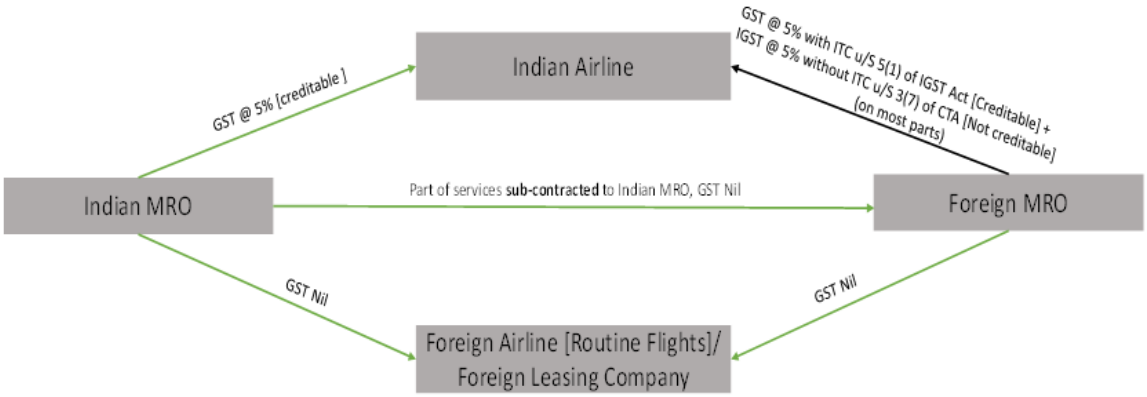
Source: MoCA

Existing MRO Tax Structure



PoS: location where the services are actually performed★
GST Rate: 18%
IGST on goods reimported after repairs: 5% u/S 3(7) of Customs Tariff Act (on most parts).

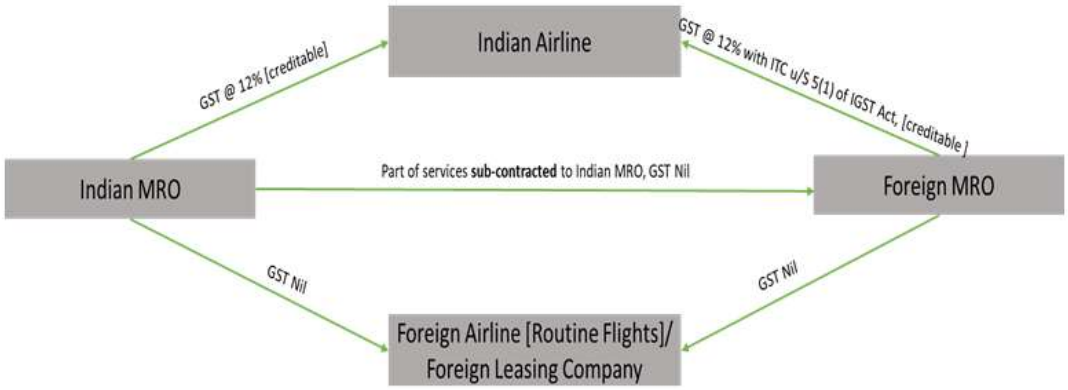
Proposed MRO Tax Structure



PoS: For B2B services, the location of recipient
GST Rate: 5%
IGST on goods reimported after repairs: 5% u/S 3(7) of CTA (on most parts).

Alternate

Proposed MRO Tax Structure: Alternate

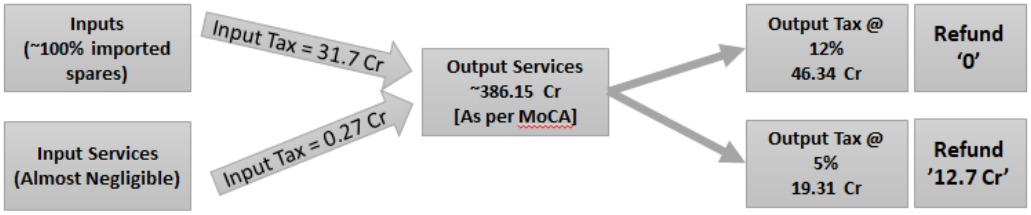


PoS: For B2B services, the location of recipient (i.e. the party giving the contract of service)
GST Rate: 12%
IGST on goods reimported after repairs: 0%
Complete level playing field- No inversion

Whether 5% rate on MRO services will cause Inversion in tax structure? Yes!

MRO	Inputs	Tax Paid	Input Services	Tax Paid	Total ITC Available	Output Services (MRO)	Tax Payable @18%	Tax Payable @12%	Tax Payable @5%
Max Aerospace Group	16.03	2.45	1.08	0.19	2.66	20.27	3.65	2.43	1.01
GMR Aerotech	1.57	0.28	0.44	0.08	0.36	119.31	21.48	14.32	5.97
Airworks India Engg Pvt Ltd	167.28	28.96	-	-	28.96	246.57	44.30	29.59	12.33
Total		31.70		0.27	31.98	386.15	69.43	46.34	19.31

All values in Crores



Agenda 4: Job work service: alcoholic liquor



Introduction:

- Contract manufacturing of alcoholic liquor attracts GST @ 18% (9988- sl. No. 26 (iv))

9988 heading sl. No. 26 (iv)	Manufacturing services on physical inputs (goods) owned by others	GST @ 18%

- GST @ 18% is being paid in most cases on the service. In isolated cases TMUs are claiming alcoholic liquor as food products and paying GST @ 5% [sl. No. 26 (i)(f)]

9988 heading sl. No. 26 (i)(f)	Services by way of job work in relation to all food and food products falling under Chapters 1 to 22 in first Schedule to Customs Tariff Act	GST @ 5%

- Definition of 'food' under section 3 (j) of the Food Safety and Standards Act, 2006 covers alcoholic drinks

Job work service: alcoholic liquor

Proposal:

- Presently, contract manufacturing of liquor attracts GST @ 18%. To prevent dispute and litigation, same rate may be clarified for job work service.
- An explanation may be inserted in the 5% GST rate entry that *"food and food products"* **excludes alcoholic beverages**

Fitcom recommendation:

- Most of the members of fitment committee agreed to the proposal
- Tamil Nadu and Maharashtra have reservation on grounds of room for state government to raise excise duty

Job work service: alcoholic liquor

Justification for the proposal:

- Rate of tax on contract manufacturing is 18%
- Council never explicitly provided for 5% rate for job work on liquor
- Default rate for service is 18%

3 major units having contract bottling amount 100 Cr (appx.)	Overall 2/3rd units paying GST @ 18% and 1/3rd Units paying GST @ 5%
Market share appx. 40%	At uniform @ 18%, revenue gain approximately 28 cr.



Agenda No	Issue	Status during Officers Meeting
5A(i)	Taxability of 'economic surplus' earned by brand owners of alcoholic liquor for human consumption	Deferred / Objections on principle.
5A(ii)	Challenges faced in apportionment of ITC in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules	Agreed
5A(iii)	Issue regarding waiver of penalty and interest on previous period due to removal of pre-import condition under Advance Authorisation scheme	Agreed
5A(iv)	Levy of interest under the provisions of section 50 of the CGST Act, 2017 for delay in payment of tax	Agreed; Net basis retrospectively
5A(v)	waiver of filing of FORM GSTR-1 by taxpayers who have availed the special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019	Agreed
5A(vi)	Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement	Agreed for extension of date and late fee waiver below 2 cr; No consensus on 9/ 9C waiver threshold for 2018-19 and need to develop 9C for 2019-20

Agenda No	Issue	Status during Officers Meeting
5A(vii)	Proposal for amendment in CGST Rules, 2017	Agreed, except no consensus on rule 43 (TN/Odisha to give inputs and amendment in section 16 (4) may also be required), 86 (issue of settlement), 89(amendment in section 54 may also be required)
5A(viii) & Table Agenda 11(iv)	Proposed amendments in the CGST Act, 2017 and IGST Act, 2017	No consensus on section 109/110 (even number of benches / rotational appointment with State first in the Act), 83 (formulation), 151(TN-insert 151A and retain 151 for statistics collection)
5A(ix)	Know Your Supplier	Agreed
5A(x)	Information Return	Agreed

Agenda No	Issue	Status during Officers Meeting
5A(xi)	Aadhar Rules	Agreed; Draft to be vetted by MoLJ Date for existing taxpayers to be decided
5A(xii)	Appellate Tribunal Circular	Agreed
5A(xiii)	E-Invoice	Agreed
5A(xiv)	QR Code	Agreed
5A(xv)	Ladakh GSTR extension for January,20	Agreed upto 31.03.2020
5A(xvi)	GSTR-3B and GSTR-1 for April-Sept,20	Agreed
5A(xvii)	Dadra and Nagar Haveli Special Procedure	Agreed: up to 31.05.20
5A(xviii)	E-Wallet Deferment	Agreed
TA 11(i)	Lottery Scheme	Agreed
TA 11(ii)	Refund Circular	Agreed
TA 11(iii)	Spike Rule	Agreed in principle
TA 11(v)	NCLT Special procedure and Circular	Agreed
TA 11(vi)	RoD for revocation of cancellation	Agreed
TA 11(viii)	Section 7 Supply (AoP)	Agreed
TA 11(ix)	Rajasthan High Court	Agreed
TA 11(x)	EODB- Refund on Capital Goods	Not agreed
TA 11(xii) NEW	Placement of Customs Ad hoc exemption order 01/2020 before the GST Council	Only information
9	Deemed Ratification	Agreed

Agenda 8: Deemed Ratification of Notifications, Circulars, RoD and Orders (1/4)

Notifications under CGST Act	
Notification No. 05/2020 - Central Tax dated 13.01.2020	Seeks to appoint Revisional Authority under CGST Act, 2017.
Notification No. 74/2019 - Central Tax dated 26.12.2019	Seeks to waive late fees for non- filing of FORM GSTR-1 from July, 2017 to November, 2019
Notification No. 75/2019 - Central Tax dated 26.12.2019	Seeks to carry out changes in the CGST Rules, 2017
Notification No. 76/2019-Central Tax dated 26.12.2019	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019
Notification No. 77/2019 - Central Tax dated 26.12.2019	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November, 2019
Notification No. 78/2019 - Central Tax dated 26.12.2019	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November, 2019
Notification No. 01/2020-Central Tax dated 01.01.2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017.

Agenda 8: Deemed Ratification of Notifications, Circulars, RoD and Orders (2/4)

Rate notifications issued under CGST Act and UTGST Act 2017	
Notification No. 27/2019 - Central Tax (Rate) dated 30.12.2019	Seeks to further amend notification No. 01/2017 -Central Tax (Rate) to change the rate of GST on goods as per recommendations of the GST Council in its 38th meeting.
Notification No. 28/2019 - Central Tax (Rate) dated 31.12.2019	To amend notification No. 12/ 2017 - Central Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
Notification No. 29/2019 - Central Tax (Rate) dated 31.12.019	To amend notification No. 13/ 2017 - Central Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.
Notification No. 01/2020 - Central Tax (Rate) dated 21.02.2020	Seeks to amend notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
Notification No. 27/2019 - Union Territory Tax (Rate), dated 30.12.2019	Seeks to further amend notification No. 01/2017-Union Territory Tax (Rate) to change the rate of GST on goods as per recommendations of the GST Council in its 38th meeting.
Notification No. 28/2019 - Union Territory Tax (Rate), dated 30.12.2019	To amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
Notification No. 29/2019 - Union Territory Tax (Rate), dated 30.12.2019	To amend notification No. 13/2017-Union Territory Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.

Agenda 8: Deemed Ratification of Notifications, Circulars, RoD and Orders (3/4)

Rate notifications issued under UTGST Act and IGST Act, 2017	
Notification No. 01/2020 - Union Territory Tax (Rate) dated 21.02.2020	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.
Notification No. 01/2020 - Integrated Tax dated 01.01.2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017
Notification No. 26/2019 - Integrated Tax (Rate) dated 30.12.2019	Seeks to further amend notification No. 01/2017-Integrated Tax (Rate) to change the rate of GST on goods as per recommendations of the GST Council in its 38th meeting.
Notification No. 27/2019 - Integrated Tax (Rate) dated 31.12.2019	To amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
Notification No. 28/2019 - Integrated Tax (Rate) dated 31.12.2019	To amend notification No. 10/2017 - Integrated Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.
Notification No. 01/2020 - Integrated Tax (Rate) dated 21.02.2020	Seeks to amend notification No. 1/2017 - Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.

Agenda 8: Deemed Ratification of Notifications, Circulars, RoD and Orders (4/4)

Circulars/Order issued under CGST Act, 2017	
Circular No. 128/47/2019 dated 23.12.2019	Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the CBIC to tax payers and other concerned persons.
Circular No. 129/48/2019 dated 24.12.2019	Standard Operating Procedure to be followed in case of non-filers of returns
Circular No. 130/49/2019 dated 31.12.2019	Reverse Charge Mechanism (RCM) on renting of motor vehicles.
Circular No. 131/1/2020 dated 23.01.2020	Standard Operating Procedure (SOP) to be followed by exporters
Removal of Difficulties Order No. 10/2019 - Central Tax dated 26.12.2019	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for F.Y. 2017-18 till 31.01.2020
Order No. 01/2020-GST dated 07.02.2020	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 (1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

AGENDA 9: DEEMED RATIFICATION OF NOTIFICATIONS APPROVED BY GIC

Notifications under CGST Act, IGST Act	
Notification No. 73/2019 - Central Tax dated 23.12.2019	Seeks to extend the last date for filing of FORM GSTR-3B for the month of November, 2019 by three days from 20.12.2019 till 23.12.2019
Notification No. 02/2020-Central Tax dated 01.01.2020	Seeks to carry out changes in the CGST Rules, 2017 Rule 117, Changes in FORM REG-01, e-Invoice Schema)
Notification No. 03/2020-Central Tax dated 01.01.2020	Seeks to amend the notification No. 62/2019 – Central Tax dated 26.11.2019 to amend the transition plan for the Union Territories of Jammu & Kashmir and Ladakh
Notification No. 04/2020 - Central Tax dated 10.01.2020	Seeks to extend the period of late fee waiver to file FORM GSTR-1 from July 2017 to November, 2019 from 10th January 2020 till 17th January, 2020.
Notification No. 06/2020-Central Tax dated 03.02.2020	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018 to 5th and 7th February 2020
Notification No. 07/2020-Central Tax dated 03.02.2020	Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner (20th, 22nd and 24th of next month)
Notification No. 08/2020 - Central Tax dated 02.03.2020	Seeks to amend the CGST Rules, 2017 to prescribe the value of Lottery pursuant to change in rate structure on Lottery

Agenda Item 5A(i): Circular on taxability of economic surplus (1/2)

- The issue is whether both VAT and GST are to be levied on the full value of bottled alcoholic beverages ?
- Under service tax regime, (Letter F. No. 332/17/2009-TRU dated 30.10.2009) it was settled that
  - service Tax would be payable only on the bottling/job charges, distribution costs and other reimbursements;
  - the surplus/profit earned by the BO being in the nature of business profit (which falls within the purview of direct taxes), will not be chargeable to service tax.
- However, in GST regime divergent practices are being followed in the field formations including charging of VAT and GST on the full value of bottled alcoholic beverages

Agenda Item 5A(i): Circular on taxability of economic surplus (2/2)

- Divergent practices are being followed. Two advance rulings have also been issued. Some investigations have also got taken up based on the advance rulings
- National Appellate Authority on Advance Ruling is proposed in case of conflicting orders only for distinct persons but the same is still to be set up
- *Officers meeting suggested deferment- Punjab suggested that there are more models and that the issue can be addressed through GST exemption*
- Issues for consideration are:
  - Whether Government should consider clarifications on such contentious issues or should the contentious issues be decided through litigation only
  - Whether GST also to be levied on full value of alcoholic beverages in addition to VAT

Agenda Item 5A(ii): Clarification for apportionment of (ITC) in cases of business reorganization u/s 18 (3) and rule 41(1) (1/2)

Issuance of Circular to clarify the following: -

- In case of demerger, apportionment of unutilized ITC of the transferor shall be done based on the value of assets taken at the State level (at the level of distinct person) and not at the entity (all-India) level;
- Apportionment formula shall be applied on the ITC balance of the transferor as available in electronic credit ledger on the date of filing of FORM GST ITC – 02 by the transferor;
- Ratio of value of assets in the apportionment formula to be taken as on Appointed date of demerger.
- Formula for apportionment of ITC as per proviso to Rule 41(1) shall be applicable for all forms of business re-organization that results in partial transfer of business assets along with liabilities;

Agenda Item 5A(ii): Clarification for apportionment of (ITC) in cases of business reorganization u/s 18 (3) and rule 41(1) (2/2)

- Apportionment formula shall be applied to the total amount of unutilized ITC of the transferor i.e. sum of CGST, SGST/UTGST and IGST credit. It shall also be applicable for apportionment of Cess between the transferor and transferee;
- Transferor shall be at liberty to determine the amount to be transferred under each tax head within this total amount, subject to the ITC balance available with the transferor under the concerned tax head;
- Transferor is required to file FORM GST ITC-02 only in those states where both transferor and transferee are registered.

Agenda Item 5A(iii): Issue of waiver of interest & penalty by removal of pre-import condition under Advance Authorisation

- Requests have been received including through Dept. of Commerce to remove pre-import condition under Advance Authorisation (AA) scheme and to waive interest & penalty for the period 13.10.2017 to 09.10.2019;
- Committee on Exports decided that the proposal giving retrospective effect to removal of pre-import condition for AA cannot be considered;
- Drawback division suggested that the request may not be considered at this stage as Supreme Court had stayed the operation and implementation of judgement of the High Court of Gujarat for removing pre-import condition with retrospective effect;
- Law Committee recommended that since the issue is sub-judice and the period during which this condition is to apply is long, it would prudent to maintain status quo;
- The proposal is placed before the GST Council for further deliberation and decision.

Agenda Item 5A(iv): : Levy of interest under the provisions of Section 50 of the CGST Act for delay in payment of tax

- **Section 50 of CGST Act was amended in 2019** providing for levy of interest only on tax liability discharged through cash; The said provision has **not been notified** till date as all SGST Acts haven't been amended;
- For the period July 2017 to September 2019, the interest on gross basis is approx. **Rs. 46000 Cr and Rs. 8800 Cr on net basis**
- High Courts of Madras has passed orders that interest should be levied on net liability only; High Courts of Delhi and Gujarat have stayed recovery on gross liability
- Accordingly, the issue is placed before the GST Council for further decision on the following aspects:
  - Whether **interest is to be recovered on the gross tax payable or on the tax paid in cash**
  - If the interest is to be recovered on the net cash tax liability,– whether it is to be from a **prospective or retrospective date**; and
  - if from a prospective date, whether the **credit available as closing balance of the tax period will be taken or subsequent credit will also be allowed to be utilised**

Officers recommended interest on net basis retrospectively.

Agenda Item 5A(v): Waiver from filing of FORM GSTR-1 by taxpayers who have availed special composition scheme

- Taxpayers who opted for the special composition scheme w.e.f. 01.04.2019 for services paid 6% GST on outward supplies but they could not file the intimation in FORM GST CMP-02 till11.09.2019;
- Consequently most of them filed monthly returns in FORM GSTR-3B. Accordingly they were not allowed to file FORM GST CMP-02 even after 11.09.2019
- They are facing hurdles related to filing of FORM GSTR-1 as the rate slab of 6% is not available in FORM GSTR-1;
- Under the scheme ITC is not to be passed on to the recipient on such supplies.
- In order to avoid wrong availment of ITC by recipient of such suppliers and to overcome the above mentioned difficulty, **proposal before the Hon'ble Council is to waive the requirement of furnishing details of outward supplies in FORM GSTR-1** for FY 2019-20 for such taxpayers.

Agenda Item 5A(vi): Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) (1/3)

- A lot of negative feedback was received regarding filing of annual return and reconciliation statement for FY 2017-18. Most of the feedback is on non-working of the IT portal
- Due date for filing Annual Return and Reconciliation statement for 2017-18 was extended 7 times
- It has also been reported that the cost of compliance for filing of Annual Return and Reconciliation has been high especially for smaller taxpayers since this process requires engagement of a tax professional (Chartered Accountant or Cost Accountant) who reportedly insist that they should be engaged for the entire compliance management process throughout the year thus pushing the cost of compliance
- It is seen that additional tax of about Rs. 3176 Crores (Rs. 2079 Cr. In cash) additional tax and Rs. 575.76 Cr. interest thereon got collected from Annual Return GSTR-9.
- Additional revenue from GSTR-9C based on the Auditor's recommendations has been relatively low at Rs. 392 Cr. (Rs. 261 Cr. in cash) and Rs. 81.16 Cr as interest.

Agenda Item 5A(vi): Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) (2/3)

FOR GSTR-9 (FY 2017-18)							
Exemption upto	DRC-03	Exempted (Upto 2 Cr)	Net	% of total contribution	After exemption (%)	Number of taxpayers	% of total taxpayer base
At 5 Cr	1140	580	560	15%	**85%**	6.87	**7%**
At 10 Cr	1552	580	972	26%	**74%**	3.78	**3.85%**
Total Revenue (All taxpayers)	4324	580	3744				
FOR GSTR-9-C (FY 2017-18)							
Exemption upto	DRC-03	Exempted (Upto 2 Cr)	Net	% of total contribution	After exemption (%)	Number of taxpayers	% of total taxpayer base
At 5 Cr	113	47	66	13%	**87%**	6.87	**7%**
At 10 Cr	164	47	117	23%	**77%**	3.78	**3.85%**
Total Revenue (All taxpayers)	553	47	506				

If GSTR-9 and GSTR-9C is prescribed only for taxpayers having turnover > Rs. 5 Cr for 2018-19, 85% of the revenue from annual return and 87% of the revenue from reconciliation statement will still be achievable whereas compliance burden will be reduced to **6,87,000 taxpayers instead of 12,42,000 taxpayers.**

Agenda Item 5A(vi): Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) (3/3)

- Law Committee has recommended that for FY 2018-19, the requirement of filing GSTR-9 and GSTR-9C may be **enhanced to** taxpayers having aggregate turnover exceeding **Rs. 5 Cr**. *However, certain States have expressed their reservation with the decision and have suggested maintaining status quo/change turnover for only GSTR-9C .*
- As the utility has not been made available till 29.02.2020 and even those taxpayers to whom the utility has been made available, many of the fields such as Table 8A are blank or not visible, the law committee recommended that the date of filing of these forms for 2018-19 may be **extended to 30.06.2020**;
- Some taxpayers with **turnover less than Rs. 2 Cr** have filed their returns for 2017-18. Since, all such returns are deemed furnished the law committee recommended that GSTN may be requested to **not apply late fee in cases for annual return / reconciliation return filed for 2017-18;**

Accordingly, the recommendations are placed before GST Council

Agenda Item 5A(vii): Amendment of CGST Rules (1/3)

Rule	Rationale
Rule 43	Various doubts have been raised by the field formations regarding determination of reversal of input tax credit in respect of capital goods partly used for affecting taxable supplies and partly for exempt supplies under rule 43 (1)(c). To clarify the same it proposed to amend rule 43 w.e.f. 01.04.2020.
Rule 48	It is proposed that rule 48(4) need to be amended to include Debit note/credit note, export invoice, self invoice under RCM and other document for the purposed of e-invoicing.
Rule 86	It is proposed to allow for re-credit of wrongly paid/excess tax paid through ITC in the electronic credit ledger as in the present refund system the whole excess paid tax is refunded to the taxpayer in cash as there is no provision under rules which allows tax authorities to re-credit the ITC in the electronic credit ledger of the taxpayer. This has resulted in easy monetisation of ITC and in some cases rejection of refund on grounds that it cannot be sanctioned in cash.
Rule 89	The intent of the refund on zero rated supplies is to offset the tax paid on the inward supplies, it is proposed that a ceiling may be fixed for the value of the export supply for the purpose of calculation of refund as there is possibility for taking undue benefit by inflating the value of the zero-rated supply of goods. Accordingly changes are proposed in rule 89.

Agenda Item 5A(vii): Amendment of CGST Rules (2/3)

Rule	Rationale
Rule 92	In view of the amendments proposed to be made to rule 86, it is proposed that the amount of refund sanctioned is proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period. Accordingly it is proposed to amend rule 92.
Rule 96	To clarify that where the benefit of the Notification No. 78/2017-Customs dated 13.10.2017 and Notification No. 79/2017-Customs dated 13.10.2017 would not be considered to have been availed only where the registered person has paid IGST and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.
Insertion -Rule 96B	To provide for recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds are not realised within the time prescribed under FEMA.

Agenda Item 5A(vii): Amendment of CGST Rules (3/3)

Rule	Rationale
Rule 141	Section 67(8) as well as proviso of rule 147(7) empowers the proper officer for the disposal of goods of perishable or hazardous nature; whereas rule 141(2) empowers the Commissioner for the disposal of seized goods or things perishable or hazardous in nature. To resolve this inconsistency it is proposed to substitute the word "Commissioner" with "proper officer" in rule 141.
FORM GST-RFD-01	In view of the proposed insertion of rule 96B above, which provides for recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized, it is proposed to insert an undertaking in FORM GST RFD-01.

AGENDA ITEM 5A(VIII): AMENDMENTS TO THE CGST ACT (1/4)

Sections	Purpose
16(2)(a)	To mandate that ITC on invoices or debit notes may be availed only when the details of such invoices have been furnished in the details of outward supplies by the concerned supplier
35/44	To waive off compulsory filing of GSTR-9C and merge reconciliation statement with Annual Return –power to prescribe time lines and format through the Rules-revised draft circulated in Officers' meeting
75(12)	To provide for recovery of tax on liability declared in FORM GSTR-1 for which FORM GSTR-3B is not filed

AGENDA ITEM 5A(VIII): AMENDMENTS TO THE CGST ACT (2/4)

Sections	Purpose
109 / 110	To implement the decision of the Madras High Court in regard to the Appellate Tribunal and its benches. The salient amendments are:- • Only one technical member; • Only Judge of Supreme Court or Chief Justice of High Court to be eligible to become President; • Officer of Indian Legal Services not to be eligible for Judicial Member; • Technical Member (Centre) must have completed 20 years in Group A service; • Technical Member (State) must have completed 25 years in service; • Appointment of members by Selection Committee. *States have desired that in case of only one Bench, State Officer from same State should be on the Bench first and then Central Member can come in next turn (Technical Members on rotation basis).* *Also request for selection Committee to have same State HC Chief Justice*

AGENDA ITEM 5A(VIII) :AMENDMENTS TO THE CGST ACT (3/4)

Sections	Purpose
151	To have efficacy of the collection of statistics, Commissioner, or an officer authorised by him, may, by order seek information as per requirements on a case to case basis. *Tamil Nadu has suggested continuation of this provision for calling for Statistics and another Section for information.*
152	To remove restriction that information sought under section 150 & 151 may not be used for any proceedings under this Act as some action may get initiated after processing of this information.
168	Consequential change because of amendment proposed in section 151.

AGENDA ITEM 5A(VIII): AMENDMENTS TO THE IGST ACT (4/4)

Sections	Purpose
16	• Zero rated supply of goods or services to be made under LUT only, as a default route i.e. without payment of IGST. Till the time amendment is made, exemption of IGST in case where place of supply is outside India, may be considered. • Government may notify a class of suppliers / supplies who can make zero rated supply on payment of IGST and claim refund. • supply made to a SEZ developer / unit for authorized operations only to be treated as zero-rated supply; • to make provision for submission of foreign exchange remittances in case of export of goods within the time period prescribed under Foreign Exchange Management Act (FEMA), 1999.

TABLE AGENDA ITEM 11(IV): AMENDMENTS TO THE CGST ACT

Sections	Purpose
83	To remove the ambiguity arising out of interpretation of the phrase "during the pendency of proceedings" in Section 83 it is proposed to amend Section 83 to provide for provisional attachment where proceedings under chapter XII, Chapter XIV or Chapter XV have been initiated *Commissioner or an officer authorised not below the rank of Joint Commissioner should exercise the power of provisional attachment or it should be given to an officer* *Gujarat has suggested providing for investigation and allowing attachment during investigation*
74 / 107 / 129 / 130	• To make proceedings under Section 129 independent of Sec 130; • To omit Section 129 and 130 from explanation to Section 74 so as to allow seizure and confiscation a separate proceeding from recovery of tax under section 73/74; •To insert a new sub-section in 107 for providing payment of 25% of penalty imposed under section 129 for filing appeal.

TABLE AGENDA 11(VIII) : AMENDMENT TO SECTION 7 OF CGST ACT, 2017 TO INCLUDE SUPPLY BY INCORPORATED/UNINCORPORATED ASSOCIATION OF PERSONS TO ITS MEMBERS (1/2)

- The Hon'ble Supreme Court of India in the case of *Chief Commissioner of Central Excise and Service Tax & Ors. Vs. M/s Ranchi Club Ltd.* and *State of West Bengal vs. Calcutta Club Limited* laid down the following ratio:
  - From 2005 onwards, the Finance Act of 1994 does not purport to levy Service Tax on member clubs in the incorporated form. (Para 84)
  - The doctrine of mutuality continues to be applicable and that there cannot be a sale transaction between a club and its members. Clubs or associations in law have no separate existence from that of the members. (Para 49)
  - The judgment covers two aspects:
    a) leviability of sales tax on supply of food and drinks by a member club to its members; and
    b) leviability of service tax on the services provided by a member club to its members.

TABLE AGENDA 11(VIII) : AMENDMENT TO SECTION 7 OF CGST ACT, 2017 TO INCLUDE SUPPLY BY INCORPORATED/UNINCORPORATED ASSOCIATION OF PERSONS TO ITS MEMBERS (2/2)

- Proposal to save the GST levy :
  - Amend Section 7(1) of the CGST Act, 2017, to insert new clause followed by an explanation with retrospective effect:

    "(e) the supply of goods or services or both, by an association or a body of persons, whether incorporated or not, to its members, for cash, deferred payment or other valuable consideration.

    Explanation.-for the purpose of this section, an association or a body of persons, whether incorporated or not, and member thereof shall be treated as distinct persons"

Maharashtra view is that amendment is not required in view of definition of 'business' and 'person' in the GST Act

Agenda Item 5A(ix): Know Your Supplier (1/2)

To enable every registered person to have some basic information about the suppliers with whom they propose to conduct business, Law Committee recommended 'Know your Supplier' scheme. A new rule to be inserted for display of following parameters in respect of a given GSTIN: -

a) Month and Year of registration Under GST;
b) Whether a Composition dealer or normal dealer;
c) Aggregate Turnover (Slab) (0 to 40 lakhs, 40 lakhs to 1.5 crores, 1.5 crores to 5 crores, 5 Cr to 25, 25 and above);
d) Percentage of tax payment in cash (Slab) (% cash set-off i.e. percentage of liability discharged through cash, in totality; 0 to 2%, 2 to 5%, 5 to 10%, 10 to 20%, 20% and above);
e) Details of last *twenty* returns furnished (As available on portal- to be increased from ten to twenty);
f) E-way bill blocking history;
g) Gross Total Incomes (slab same as point no. (c) above);

Agenda Item 5A(ix): Know Your Supplier (2/2)

Further, based on the feasibility as per GSTN, following parameters may also be included: -

a) Number of months or quarters, as the case may be, for which FORM GSTR-1 not submitted;

b) Number of months in which FORM GSTR-3B not submitted on time;

c) Any default in furnishing FORM GSTR-3B for more than three months;

d) Any default in furnishing FORM GSTR-1 for more than three months or two quarters, as the case may be;

The Law Committee **recommendations are placed before GST Council for approval**.

Agenda Item 5A(x): Information Return under Section 150

i. Deliberation in the 2nd National Conference was done on seeking information return from Banks under Section 150(1)(e) of the CGST Act. A format for the same was also deliberated in the conference

ii. Further Section 150(1)(p) of the CGST Act provides power to seek information from any specified person. Law Committee recommended that following may be notified: -

   i. Credit information companies registered under CICRA Act, 2005

   ii. Registrar and Transfer Agents of Mutual Funds

   *iii. Information utilities under Insolvency and Bankruptcy Code 2016 - NeSL (National E – Governance Services Ltd.) **

iii. Agenda is placed for approval of proposal of notifying above mentioned three agencies and seeking information from the bank in the said format.

** National payment corporation of India (NPCI), TransUnion Cibil Ltd (CIBIL) and Association of Mutual Funds of India (AMFI) Information utilities has been replaced on request of Maharashtra in LC.*

Agenda Item 5A(xi): Implementation of provision of Aadhar authentication

- In the Finance Act, 2019, Section 25 of the CGST Act was amended to provide for AADHAAR based authentication for existing taxpayers and new registrations;
- Law committee approved:-
  - Amendment of the CGST Rules for the same;
  - Exempting categories of persons registered under section 51, 52, OIDAR, non-resident taxable person, Company, Association of persons, anybody of Individuals or a Society, or a Trust from the provisions of Aadhar authentication;
- As on date, the functionalities for authentication for new registrations and existing registrations have not been rolled out by GSTN.
- Aadhaar authentication for new registrations is proposed to be operationalized from 1st April 2020
- Schedule for operationalisation of Aadhaar authentication of existing registered persons specially the refund claimants may decided on the basis of inputs from GSTN.

Agenda Item 5A(xii): : Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal

i. Doubts have been raised by some appellate authorities in respect of the appropriate procedure to be followed in absence of appellate tribunal for appeal;

ii. Pending clarity in this regard, appeals are not being heard in some jurisdictions

iii. Law Committee recommended that **a circular** may be issued clarifying that appellate authority **shall continue to pass orders** and while passing order they may mention in the preamble that **appeal may be made to the appellate tribunal within three months from the President** or the State President enters;

Agenda is placed before the GST Council for approval of issuance of said circular.

Agenda Item 5A(xiii): : Exemption for certain class from e-invoicing and extension of dates for its implementation

- GSTN informed about certain changes with the notified schema which needs to be amended;
- Further, the Law Committee discussed and recommended following: -
    i. **Debit note, credit note, export invoice, self-invoice** in case of RCM supplies needs to be **included in rule 48(4);**
    ii. E-invoicing to be implemented from **01st October, 2020** for the taxpayers whose aggregate turnover in a financial year exceeds **one hundred crore rupees**;
    iii. **Certain class of taxpayers** like an **insurance or a banking company, a financial institutions, non-banking financial institution, GTA, passenger transportation service** providers as IRCTC may find it very unfeasible and difficult to generate an Invoice Reference Number. Hence they may be **exempted from the same**;
- Trial for generation of E-Invoice to continue on optional basis.

Agenda is placed before the GST Council for approval of above recommendations for rule amendment and issuance of said notification.

Agenda Item 5A(xiv): Exemption for certain class from QR Code and extension of dates for its implementation

- Dynamic QR Code for B2C invoices mandated for > Rs. 500 Crore taxpayers w.e.f 01.04.2020
- Law Committee discussed and recommended following: -
    - NPCI is still to conduct awareness about the same hence deferment of date of implementation of QR code;
    - **Certain class of taxpayers** like an **insurance or a banking company, a financial institutions, non-banking financial institution, GTA, passenger transportation service** providers as IRCTC may find it very unfeasible and difficult and difficult to capture dynamic QR code on their B2C invoices. Hence they may be **exempted from the same**;
    - Exemption of OIDAR from capturing dynamic QR code on their invoices;
- Agenda is placed before the GST Council for approval of above recommendations by Law Committee and to implement the QR Code scheme w.e.f 01st October, 2020

Agenda Item 5A(xv): Extension of due dates for FORM GSTR-1, FORM GSTR-3B and FORM GSTR-7 for Ladakh

- GSTN informed that the data migration activity for Ladakh was finally processed successfully on 28th February, 2020;
- Hence, Law Committee has recommended extension of due dates for FORM GSTR-3B for the month of January, 2020 till 20th March, 2020. Similar extension is also required for FORM GSTR-1, and FORM GSTR-7 for January, 20;
- *GSTN has asked for time till 31st March 2020*

Agenda is placed before the GST Council for approval of issuance of notification to extend the due dates till 31.03.2020

Agenda Item 5A(xvi): Continuation of existing system of furnishing FORM GSTR-1 & GSTR-3B till September, 2020

- The Law Committee has deliberated on the issues arising out of the revised plan for implementation of the new return system and has recommended that the present return system of GSTR-1 / 3B may be extended for 6 more months;
- Agenda is placed before the GST Council for approval of **issuance of notification to continue the existing system of furnishing FORM GSTR-1 & GSTR-3B till the month of September, 2020.**
- **FORM GSTR-3B** would be filed by 20th day of succeeding month for taxpayers having aggregate turnover more than 5 crore rupees. For others it would be done in a staggered manner (22nd /24th of succeeding month) as detailed in agenda note.

Agenda Item 5A(xvii): Transition Plan for merger of Union Territories of Dadra & Nagar Haveli and Daman & Diu

- A special procedure (similar to the reorganization of Jammu and Kashmir) has been recommended by Law Committee for the tax payers registered in the UT of Dadra and Nagar Haveli and Daman and Diu consequent to the merger of both the UTs. Salient Points are: -
  - Transition date to be decided in consultation with GSTN - tentatively **01.04.2020**;
  - State code of DNH shall be the new state code for the combined UT;
  - Merger was effective from 26th January, 2020. However, stakeholders have since issues invoices and filed returns.
  - Since, both were UTs earlier also, the tax collected is accrued to Centre only. GST transition can be made effective from a future date.
  - *GSTN has suggested transition date of 31.05.2020*
- Agenda is placed **for approval of special procedure** before the GST Council.

Agenda Item 5A(xviii): Deferment of e-wallet Scheme

- GST Council in its 22nd Meeting had **approved implementation of 'e-Wallet' scheme** so that exporters could pay the GST by using the 'amounts' in their e-Wallets and to **exempt upto 31.03.2018 the IGST and Compensation Cess payable on the imports made by the holders** of Advance Authorization holders **(AA)**/ Export Promotion Capital Goods **(EPCG) licenses and EOUs.**
- Tax exemptions on imports under AA/EPCG and EOU scheme are expiring on 31.03.2020, which is causing uncertainty to exporters;
- Agenda is placed before the GST Council for deliberation and approval of following proposals:
  - Extension of the time to finalize the **e-Wallet scheme upto 31.03.2021**;
  - Law Committee **to examine** viable alternatives to the e-Wallet scheme so that a final view can be taken on e-wallet scheme
  - Extension of the **present exemptions from IGST and Cess on the imports made under the AA/EPCG/EOU schemes upto 31.03.2021.**

TABLE AGENDA 11(I) : REWARD/INCENTIVE SCHEME FOR B2C INVOICE:

- Eligibility for B2C invoices for which payment has been done successfully using digital mode- RuPay Cards or UPI. Scheme proposed to be administered by NPCI.
- Financial transactions for Rs. 100 to Rs. 10,000/- to be eligible for the scheme.
- The prizes winner shall be identified by NPCI through a random selection from amongst the Digital transactions IDs. There will be a live cast of the draw.
- Reward sharing between Consumer and Supplier (Merchant) in ratio 3:1.
- Based on discussions in the 3rd National GST Conference held on 06.03.2020, the following prizes are proposed for 1 year-12 monthly draws
  - 1 Bumper Prize of Rs. 1 Cr
  - 100 prizes of Rs. 1 lakh each
  - 2000 prizes of Rs. 5000 each
  - 5000 prizes of Rs. 2000 each
- Total outlay : Rs. 48 Cr. Equal contribution by the Centre & the States from respective **CWF**

Table Agenda 11(ii): Circular on refund related issues

Based on the discussions in the 2nd National GST Conference and the recommendations of the CoO on Risk Based management of Taxpayers itis proposed to clarify following issues relating to refund:

- No refund of ITC under inverted duty structure in case the same is accumulated on account of reduction in rate of GST and where input and output supply are same.
- No refund in respect of those invoices, the details of which are not available in **FORM GSTR-2A.** Benefit of 110% as per 36(4) not to apply for refunds.
- To amend Annexure B to **FORM RFD-01** so as to seek details of HSN of the inputs and input service and capital goods.
- Applicants can file refund claim clubbing months which may be spread over two Financial Years (Circular 125 is modified to above extent).

Table Agenda 11(iii): Categorization of registration and corresponding spike rule (1/3)

- To curb fake invoicing and fraudulent passing of ITC, categorization of the registration applications was recommended by Law Committee;
- It is proposed that physical verification of premises and Financial KYC to be a pre-condition for GST registration. This process shall be completed within 6 months.
- The existing system of registration to continue. However, pending verification, such persons not having any financial footprint will work under certain restrictions in the quantum of ITC that can be passed by him to the extent of rupees 3 lakhs per month. Further, Facility is proposed to be provided to pass on the additional ITC, beyond this limit on deposit of 20% of additional amount in cash ledger.
- Further, no refund on zero rated supplies by such registered persons would be allowed to taxpayers for the period during which the verification / KYC has not been completed
- Rules in this regard have been recommended by the Law Committee

Table Agenda 11(iii): Categorization of registration and corresponding spike rule (2/3)

Category: Liability Declared	Total GSTINs	% of taxpayers
NIL	515,384	41%
INR less than 3 lakh	644,124	51%
INR 3 lakh to 5 lakh	35,399	3%
INR 5 lakh to 10 lakh	31,831	3%
INR 10 lakh to 25 lakh	21,813	2%
INR 25 Lakh to 50 lakh	8,302	**1%**
INR 50 Lakh to 1 crore	4,926	**0.4%**
More than INR 1 crore	6,114	**0.5%**
Grand Total	1,267,893	100%

- in FY 2018-2019, a total of 12,67,893 new registrations were granted of which only 20,302 **(about 2%)** taxpayers were such whose liability of tax was greater than Rs. 3 lacs on an average per month in the first 6 months from registration.
- The limit of Rs. 3 Lacs of passing ITC per month translates into a turnover of approx Rs. 3 Crores in B2B transaction only while B2C transaction remain unaffected.
- The issue is placed before the GST Council for deliberation and approval. The system related modalities would be decided by the GST Policy Wing in consultation with GSTN.

Table Agenda 11(iii): Categorization of registration and corresponding spike rule (3/3)

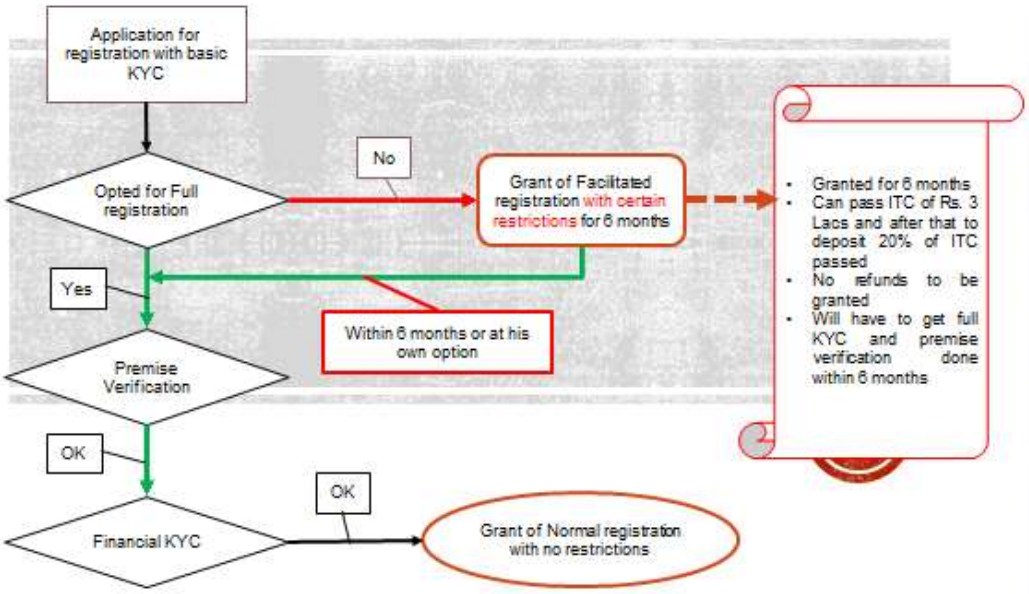


Table Agenda Item 11(v): Clarification in respect of issues for companies under Insolvency and Bankruptcy Code, 2016

- Issues are being faced by entities covered under Insolvency and Bankruptcy Code, 2016 in complying with the provisions of GST Act. A special process needs to be prescribed for collection of GST during the resolution period;
- Law Committee has recommended to issue a notification specifying the **special procedure** for such taxpayers stipulating the process of registration, filing of the statement of outward supplies and filing of returns under GST for the period when an **interim resolution professional / resolution professional** has been appointed;
- Law Committee also recommended issuance of circular clarifying several issues related to corporate debtors undergoing corporate insolvency process;

Agenda is placed before the GST Council for issuance of circular and notification in this regard.

TABLE AGENDA FROM TAMIL NADU 11(VI): REMOVAL OF DIFFICULTY ORDER FOR EXTENDING TIME LIMIT FOR REVOCATION OF CANCELLATION OF REGISTRATION :

- GST law does not permit revocation of cancellation orders after:
  - time-period for making application for revocation of order of cancellation of registration (30 days) is over; and
  - time-period for making appeal under Section 107 of the CGST Act is over.
- Recently, authorities have cancelled registration as per the provisions of Section 29 of the CGST Act, particularly, for not furnishing returns for six consecutive months
- It has been observed that many such persons are still continuing operations (E.g. in Tamil Nadu 66,977 persons are still continuing even after cancellation of registration)
- ITC for such taxpayers will lapse in case these taxpayers are made to take a new registration
- RoD may be issued to allow revocation wherein the cancellation order passed till 14.03.2020 may be allowed to file application for revocation of cancellation till 30.06.2020

TABLE AGENDA 11(IX): RAJASTHAN HIGH COURT DB CIVIL WRIT NO. 15239/2017 (1/2)

- Hon'ble High Court of Rajasthan vide order dated 01.08.2018 in the matter of Rajasthan Tax Consultants Association vs UoI and Ors. (D. B. Civil Writ No. 15239/2017) ordered as under:

*"3. In our considered opinion, it will be appropriate that the **GST Council will decide the issue**. However, the question regarding delay in filing of return, registration or late fees will not be changed and the same will be **complied with pursuant to earlier order of this Court.** The return which are filed late because of not proper functioning of the computer will not be attributed to the assess between 01.07.2017 to 30.09.2017."*

- Para 4 of the previous interim order of the Hon'ble High Court dated 20.09.2017 (enclosed as Annexure - B) reads as follows:

"4. In the meantime, no coercive action (penal interest, late fees and prosecution) against any of the client of the petitioners members who are referred in the petition and are informing by email, will be protected. The composition scheme is extended upto 30.09.2017, therefore, desirous assessee can apply. "

TABLE AGENDA 11(IX): RAJASTHAN HIGH COURT DB CIVIL WRIT NO. 15239/2017 (2/2)

- Since, under GST law there is no provisions for waiver of interest for delayed filing returns and therefore, Misc. Civil application (WMAP-199/2019) was filed before Hon'ble Court with plea to modified order to such extent that the waiver of interest for delayed filing of return may be deleted or modified as per the order of Court.
- In this regard, Order dated 28.02.2020 of Hon'ble Court is reproduced below:

"List the matter on 18.03.2020 for orders.

In the meantime, learned counsel for the Union of India is directed to obtain instructions as to whether the direction contained in the order dated 01.08.2018 directing the GST Council to decide the issue in para-3 of the order, has in-fact, been considered by the GST Council or not, and if so, what is the decision of the GST Council."

Accordingly, the issue is placed before the GST Council for deliberation and decision.

TABLE AGENDA 11(X): IMPROVING INDIA'S RANK IN PAYING TAXES CATEGORY- EODB RANKING (1/3)

i. Overall ranking of India in EoDB has improved substantially by 57 ranks in past 4 years. However, the improvement under paying taxes has gone up by only 21 ranks.

ii. The different indicators which are used for measuring the score under the head of paying taxes and the score obtained by India against these indicators in 2018 are:

Indicators	2018	Score
Number of tax payments	11	86.67
Time to comply with the tax system (hours per year)	252	68.64
Total Tax Rate	49.7%	65.80
Post-filing Index	2018	Score
(A) Time to comply with a VAT refund (Capital Goods)	No refund	0
(B) Time to obtain a VAT refund	No refund	0
(C) Compliance time to correct CIT error (including review time)	3.0 hrs	97.25
(D) Time to complete CIT review, where applicable	Review likelihood <25%	100
Score for post filing index (average of A, B, C & D)		49.31
Overall Paying Taxes Ranking	115	67.63

TABLE AGENDA 11(X): IMPROVING INDIA'S RANK IN PAYING TAXES CATEGORY- EODB RANKING (2/3)

- A study has been conducted by a case study company on the status of VAT for paying taxes in 189 Countries.
- As per the report, there are 107 countries where refund of VAT is available to the case study company.
- Out of these 107 countries in 26 countries refund of VAT is allowed after a carry forward period which ranges from 1 month in the Bahamas to 1 year in Pakistan.
- In addition, there are 26 more countries where no VAT is charged and 5 countries where no VAT is charged on capital purchases.
- China has recently started the VAT refund and the domestic companies operating in 19 industries meeting the industry criteria and having an appropriate tax credit rating can avail the cash refund of VAT.

TABLE AGENDA 11(X): IMPROVING INDIA'S RANK IN PAYING TAXES CATEGORY- EODB RANKING (3/3)

- There are 50 countries including India which do not allow for VAT refund. Case study company for India based on GNI for current year would be about Rs. 29.6 Cr.
- Accordingly, the proposal is to provide for cash refund on ITC on Capital Goods to registered persons having aggregate turnover upto Rs. 30 Cr.
- If cash refund of tax paid on capital goods is given, the estimated impact on India's rank would be as under:
  1. Post filing Index: 49.4 → 89
  2. Indicator Rank: 115 → 76
  3. Overall Rank: 63 → 56
- Revenue implication based on CBDT data will be around **Rs. 14000 Cr.**
- GST Council may consider the proposal

TABLE AGENDA 11(XI): AD-HOC EXEMPTIONS ORDER(S) ISSUED UNDER CUSTOMS ACT, 1962

- It was decided in the 26th GST Council meeting that:
  - All ad-hoc exemption orders under Section 25(2) of the Customs Act, 1962 be issued with the approval of Hon'ble Finance Minister as was the case prior to the implementation of GST
  - Such orders be placed before the GST Council for information.
- Ad-hoc exemption order No. 01/2020 issued on 17.03.2020 placed before the Council for information. The GST involved is approximately Rs. 93 Lakh

S. No.	Date	Order No.	Remarks
1.	17th February, 2020	AEO No. 01 of 2020	Request from the Ministry of Defence for Custom Duty exemption for import and re-export of Guns/equipment from Sri Lanka.

Annexure 8

INCREMENTAL IMPROVEMENTS TO EXISTING RETURNS (GSTR-1)

- Date of filing of GSTR-1 for every invoice in GSTR-2A
  - GSTR-2B to be generated consisting of all the invoices on which credit can be taken (11th to 11th)
- Quarterly filers **at their option** may file GSTR-1 for first two months to pass credit
  - No late fee for GSTR-1 for first two months of a quarter for quarterly filers.
  - Quarterly limit to stay at 1.5 Cr
- Monthly filers to continue to file their GSTR-1
- Separate functionality to ask taxpayers if they want to file nil GSTR-1 at the time of filing GSTR-3B.
- Nil filing of GSTR-3B to be given by SMS.



INCREMENTAL IMPROVEMENTS TO EXISTING RETURNS (GSTR-1)

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- Monthly filers to continue to file their GSTR-1
- Separate functionality to ask taxpayers if they want to file nil GSTR-1 at the time of filing GSTR-3B.
- Nil filing of GSTR-3B to be given by SMS.



INCREMENTAL IMPROVEMENTS TO EXISTING RETURNS (GSTR-1)

Return Period	Total GSTR-1 Filers	Only B2C Transactions	Nil GSTR-1 filers	Total (B2C & Nil filers)	% of B2C + Nil filers for GSTR-1
1	2	3	4	5 = 3 + 4	(5/2)
Sep-19	8284247	1146263	2339435	3485698	**42%**
Oct-19	3262205	363146	754188	1117334	**34%**
Nov-19	3238847	357311	751770	1109081	**34%**
Dec-19	7062080	906798	1993657	2900455	**41%**

- GSTR-1 to be made compulsory only for :
  - Making B2B supplies
  - Making exports
  - Making amendments
- B2C and nil-filers of GSTR-3B to be exempted from filing GSTR-1.
- GSTR-1 filing to be staggered :
  - Before 10th for turnover greater than Rs. 1.5 Cr.
  - Before 13th for turnover less than Rs. 1.5 Cr.
  - GSTR-2B to be generated on 14th of the month



Agenda Item 3: Issues recommended by the Law Committee for the consideration of the GST Council

Agenda Item 3(i): Amendment in CGST Rules to prescribe the rates for Composition Scheme under Section 10(2A)

Reference is invited to section 93 of the Finance (No.2) Act, 2019 (23 of 2019) which was brought into force *vide* Notification No. 01/2020 – Central Tax dated 01.01.2020. By sub-clause (c) of the said section, sub-section (2A) was inserted in section 10 of the CGST Act, 2017. The wordings of the same are reproduced below:

> *"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of* ***tax calculated at such rate as may be prescribed, but not exceeding three per cent.*** *of the turnover in State or turnover in Union territory, if he is not—*
>
> *(a) …."*

2. The above provision is related to a residual composition scheme for those taxpayers who are within the threshold for composition but are otherwise not eligible for the composition scheme under sub-section (1) of section 10. It may be recalled that the said residual composition scheme was initially implemented by way of the rate notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 and was subsequently amended by notification No. 9/2019-Central Tax (Rate) dated 29.03.2019 and was brought into force from 01.04.2019 (*i.e. for the financial year 2019-20*). Thereafter, the requisite amendments were carried out in the CGST Act and were brought into force from 01.01.2020.

3. It may be noted that as per the said sub-section (2A) of section 10, the rate of tax applicable for the taxpayers eligible for the composition tax payers is to be prescribed. In the absence of a prescribed rate, confusion among the taxpayers, especially the taxpayers opting for the scheme after 01.01.2020, may arise as to the rate which would be applicable for the composition scheme under sub-section (2A) of section 10 *vis-à-vis* the rate that has been notified under the rate notification No. 2/2019-Central Tax (Rate). This confusion may arise due to the entry no. 3 in Table in rule 7 of the CGST Rules, which prescribes the rate for tax to be paid by different categories of taxpayers under section 10 of the CGST Act. The said entry reads like a residual entry and is worded as follows: "***Any other supplier eligible for composition levy under section 10*** *and the provisions of this Chapter*". Taxpayers eligible for the residual composition scheme under sub-section (2A) of section 10 also appears to be covered under this entry.

4. Initially, it was felt that the scheme notified under the rate notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 would continue to remain in force till the time being and the rate under the CGST/SGST Act would be prescribed only when all the States would bring the amendment related to sub-section (2A) of section 10 into force or towards the end of March, 2020 from the new financial year. The same is required to be carried out by suitable amendment in the CGST Rules, 2017. It may be noted that amendment to the CGST Rules also requires corresponding amendments to the respective SGST Rules of the States. However, it is felt that in order to avoid confusion amongst the taxpayers, the rates should be prescribed.

5. Accordingly, the following amendment is proposed in rule 7 of the CGST Rules, 2017, w.e.f. 01.04.2020 which was also recommended by the Law Committee (in red):

7. Rate of tax of the composition levy.-The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

Sl. No.	**Category of registered persons**	**Rate of tax**
(1)	**(2)**	**(3)**
1.	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Registered persons not eligible under the composition levy under sub-section (1) and sub-section (2) but eligible to opt to pay tax under sub-section (2A) of section 10	three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent. of the turnover of taxable supplies of [goods and services] in the State or Union territory

6. Accordingly, the agenda note is placed before the GST Council for deliberation and approval.

Agenda Item 3(ii): Proposal to issue Removal of difficulty order for extending the time limit for revocation of cancellation of registration

In the 39th meeting of the GST Council an agenda was discussed regarding issuance of RoD order under section 172 of the CGST Act so that in cases where cancellation orders were passed up to 14.3.2020, the aggrieved may be allowed to file application for revocation of cancellation till 30.6.2020. The relevant extract of draft minutes is as below:-

> *"25.6. The next Agenda item 11 (vi) brought up by PC, GSTPW was the proposal to issue removal of difficulty order for extending the time limit for revocation of cancellation of registration. He explained that the same was being done on the request of Government of Tamil Nadu and that also had been agreed to in the Officers' meeting on 13.3.2020, where it was agreed to that in all cases where cancellation orders were passed up to 14.3.2020, the aggrieved may be allowed to file application for revocation of cancellation till 30.6.2020."*

The Council decided the following for the above agenda:-

> *"Approved the proposal to issue Removal of Difficulty Order, as a one-time measure, for extending the time limit for revocation of cancellation of registration."*

2. The RoD Order approved in the said meeting was put up before the Ministry of Law & Justice, Government of India (Law Ministry). However, the said draft of RoD Order was not approved by the Law Ministry and the ministry approved another version of RoD Order which was in the form of a clarification. It is pertinent to mention that as per GST Council recommendation, filing of application for revocation of cancellation was to be made till 30.06.2020 for all cancellation order passed up to 14.03.2020. In view of the time consumed in finalisation and approval by Law Ministry and in view of the difficulties being faced by taxpayers due to the lockdown/ restriction caused by COVID-19 pandemic, it is proposed that the filing of application for revocation of cancellation may be allowed till 30.09.2020 for all the cancellation order that were passed up to 12.06.2020. Draft RoD Order is at **Annexure A**.

3. Accordingly, the proposal to issue the RoD Order is placed before the GST Council for approval.

Annexure A

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

ORDER

New Delhi, the June, 2020

No.....-Central Tax

S.O. .....(E). —WHEREAS, sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) provides for cancellation of registration by proper officer in situations described in clauses (a) to (e) as under: -

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:

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AND WHEREAS, sub-section (1) of section 169 of the said Act provides for service of notice (opportunity of being heard); clauses (c) and (d) of said sub-section are as under: -

…….

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

……;

AND WHEREAS, sub-section (1) of section 30 of the said Act provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order;

AND WHEREAS, sub-section (1) of section 107 of the said Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the said Act empowers the Appellate Authority that it may, if he is satisfied that the

appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month;

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the said Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the said Act, the period for filing appeal under section (1) of section 107 of the said Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the said Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the said Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration; the said Act being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1**. Short title.-** This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2020.-

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating, the period of thirty days for those registered persons who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 12th June, 2020, shall be considered to be later of the following dates:-

a) Date of communication of order; or
b) 30th day of September, 2020

[F. No.CBEC-20/06/04/2020-GST(Pt.I)]

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Director, Government of India.

Agenda Item 3(iii): Notification of provisions of the Finance Act, 2020 amending various sections of the CGST Act and the IGST Act

Vide the Finance Act, 2020, various sections of the CGST Act and Section 25 of Integrated Goods and Services Tax Act, 2017 (IGST Act) has been amended. A specific reference is invited to sub-section (2) of section 1 of the Finance Act, 2020, along with corrigenda, which states that sections 118 to 131 and 134 of the Finance Act, 2020 shall come into force on such date as the Central Government may appoint by way of a notification in the official Gazette. Section 128 of the Finance Act, 2020 relating to amendment in section 140 of the CGST Act has already been brought into force w.e.f. 18.05.2020 vide notification No. 43/2020-Central Tax, dated 16.05.2020.

2. From the analysis of the provisions that have been amended by the Finance Act, 2020, it is felt that provisions of the Finance Act, 2020 which have no impact to States may be notified. **Moreover, it is imperative to note that the amendment in section 172 of the CGST Act must be brought into force before 30.06.2020, as the original power to issue removal of Difficulties Order is valid only till 30.06.2020**.

3. Law Committee has recommended that following provisions of the Finance Act, 2020 pertaining to amendments in the CGST Act and the IGST Act, may also be brought into force with effect from **01.07.2020:**

S.No.	Finance Act 2020 section	CGST/ IGST Act 2017 section	Purpose of Amendment and reason for carrying out the amendment
1.	118	2(114) of CGST	To provide for merger of UTs of Daman and Diu and Dadra and Nagar Haveli – Already operational
2.	125	109 of CGST	To provide for conversion of the State of Jammu and Kashmir into Union territories of Ladakh and Jammu and Kashmir– Already operational
3.	129	168 of CGST	To provide for allowing jurisdictional Commissioners to allow job work movement beyond time limit in desired instances– Already operational but held up due to this provision not in force
4.	130 & 134	172 of CGST & 25 of IGST respectively	To extend the time period for issuance of removal of difficulty order from three to five years

3. Further, a date may be decided in the Council, by which time the corresponding amendment in SGST Acts relating to the amendment done through the Finance Act, 2020 may be carried out by all the States.

4. Accordingly, the agenda note is placed before the Council for deliberation.

Agenda Item 3(iv): Reduction of late fees and rate of interest for small taxpayers (taxpayers with aggregate turnover up to Rs. 5 crore) for the tax period May, 2020, June, 2020 and July, 2020

In view of the challenges being faced by taxpayers in meeting the compliance requirements due to outbreak of Novel Corona Virus (COVID-19), the Government has provided several relief measures relating to statutory and regulatory compliance matters across sectors. Vide notification No. 32/2020 dated 03.04.2020, waiver of late fees for delayed furnishing of **FORM GSTR-3B** for the supplies made during the months from February, 2020 to April, 2020 was allowed if the said return is filled by a specified date staggered around 30th day of June, 2020. On similar lines vide notification No. 31/2020 dated 03.04.2020, interest rate was also reduced to NIL for taxpayers with turnover up to Rs. 5 crore and to NIL for first 15 days and to 9% thereafter till 24.06.2020. It was also provided that if returns are not filed by the specified dates, later fee and interest at normal rates would apply for the entire period.

2. Even though the lockdown has started opening up and economic activities are gradually gaining pace, in wake of the continued challenges and restrictions to contain further spread of COVID-19, it is proposed thatsimilar relief may be provided for supplies effected by the small taxpayers**(taxpayers with aggregate turnover up to Rs. 5 crore)**during the months May, 2020, June, 2020 and July, 2020. It is proposed that late fees and interest for delay in furnishing the return for such taxpayers be waived if the same are filled by September, 2020. The staggered dates for the said relief can be finalised in consultation with GSTN.

3. Further, GSTN has informed that the schedule of filing announced earlier also needs to be revised as there is bunching around last few days of June 2020 and that the same needs to be revised to ensure that the taxpayers do not face any challenges in filing due returns.

4. Tentative schedule for **FORM GSTR-3B** and **FORM GSTR-1** are as per Annexure-A. The same has been worked out keeping in view the system capacity and requirement of sequential filing of **GSTR-3B. FORM GSTR-1**filing has been proposed on dates after the GSTR-3B filing for a particular period gets completed.

5. The proposal is placed before the GST Council for deliberation and in principle approval.

Annexure A

GSTR-3B Proposed schedule

Tax Period	Class of taxpayer	Additional Categories	Date description	GSTR-3B (G)	PW proposal
February	Turnover < 5 Cr - Cat-1 & Cat 2	Turnover < 1.5 Cr	**Due Date**	22-Mar / 24-Mar	
			Interest / Late fee relaxation date as notified	30-Jun	
		1.5 Cr<Turnover < 5 Cr	**Interest / Late fee relaxation date as notified**	29-Jun	
			New dates as proposed by GSTN	-	30-Jun
	Turnover > 5 Cr		**Due Date**	20-Mar	
			Interest / Late fee relaxation date as notified	24-Jun	
			New dates as proposed by GSTN	-	-
March	Turnover < 5 Cr - Cat-1	Turnover < 1.5 Cr	**Due Date**	22-Apr	
			Interest / Late fee relaxation date as notified	03-Jul	
		1.5 Cr<Turnover < 5 Cr	**Interest / Late fee relaxation date as notified**	29-Jun	
			New dates as proposed by GSTN	29-Jun	03-Jul
	Turnover < 5 Cr - Cat-2	Turnover < 1.5 Cr	**Due Date**	24-Apr	
			Interest / Late fee relaxation date as notified	03-Jul	
		1.5 Cr<Turnover < 5 Cr	**Interest / Late fee relaxation date as notified**	29-Jun	
			New dates as proposed by GSTN	02-Jul	05-Jul
	Turnover > 5 Cr		**Due Date**	20-Apr	

			Interest / Late fee relaxation date as notified	24-Jun	
			New dates as proposed by GSTN	-	-
April	Turnover < 5 Cr - Cat-1	Turnover < 1.5 Cr 1.5 Cr<Turnover < 5 Cr	**Due Date**	22-May	
			Interest / Late fee relaxation date as notified	06-Jul	
			Interest / Late fee relaxation date as notified	30-Jun	
			New dates as proposed by GSTN	06-Jul	06-Jul
	Turnover < 5 Cr - Cat-2	Turnover < 1.5 Cr 1.5 Cr<Turnover < 5 Cr	**Due Date**	24-May	
			Interest / Late fee relaxation date as notified	06-Jul	
			Interest / Late fee relaxation date as notified	30-Jun	
			New dates as proposed by GSTN	09-Jul	09-Jul
	Turnover > 5 Cr		**Due Date**	20-May	
			Interest / Late fee relaxation date as notified	24-Jun	
			New dates as proposed by GSTN	-	-
May	Turnover < 5 Cr - Cat-1		**Due Date**	22-Jun	
			Extended Due date as notified	12-Jul	
			New dates as proposed by GSTN	12-Jul	12-Sep
	Turnover < 5 Cr - Cat-2		**Due Date**	24-Jun	
			Extended Due date as notified	14-Jul	
			New dates as proposed by GSTN	15-Jul	15-Sep
	Turnover > 5 Cr		**Due Date**	20-Jun	

			Extended Due date as notified	27-Jun	
			New dates as proposed by GSTN	-	-
June	Turnover < 5 Cr - Cat-1		**Due Date**	22-Jul	
			New dates as proposed		23-Sep
	Turnover < 5 Cr - Cat-2		**Due Date**	24-Jul	
			New dates as proposed		25-Sep
	Turnover > 5 Cr		**Due Date**	20-Jul	
			New dates as proposed	No Change	
July	Turnover < 5 Cr - Cat-1		**Due Date**	22-Aug	
			New dates as proposed		27-Sep
	Turnover < 5 Cr - Cat-2		**Due Date**	24-Aug	
			New dates as proposed		29-Sep
	Turnover > 5 Cr		**Due Date**	20-Aug	
			New dates as proposed	No Change	
August	Turnover < 5 Cr - Cat-1		**Due Date**	22-Sep	
			New dates as proposed		01-Oct
	Turnover < 5 Cr - Cat-2		**Due Date**	24-Sep	
			New dates as proposed		03-Oct
	Turnover > 5 Cr		**Due Date**	20-Sep	
			New dates as proposed	No Change	

GSTN proposal is to merge the two turnover wise categories below Rs. 5 crore and making State wise categories instead

The PW dates aim to ensure that no new date is earlier than the date notified earlier for any class of taxpayers

GSTR-1 Proposed schedule

Tax Period	Date description	GSTR-1	PW proposal
March	**Due Date**	11-Apr	
	Late fee relaxation date as notified	30-Jun	
	New dates as proposed by GSTN	04-Jul	10-Jul
April	**Due Date**	11-May	
	Late fee relaxation date as notified	30-Jun	
	New dates as proposed by GSTN	26-Jul	24-Jul
May	**Due Date**	11-Jun	
	Late fee relaxation date as notified	30-Jun	
	New dates as proposed by GSTN	29-Jul	28-Jul
Q4 2019-20	**Due Date**	30-Apr	
	Late fee relaxation date as notified	30-Jun	
	New dates as proposed by GSTN	17-Jul	17-Jul
Q1 2020-21	**Due Date**	30-Jul	
	New dates as proposed by GSTN	03-Aug	03-Aug
June	**Due Date**	11-Jul	
	New dates as proposed	-	05-Aug
July	**Due Date**	11-Aug	
	New dates as proposed	-	No change
August	**Due Date**	11-Sep	
	New dates as proposed	-	No change
Q2 2020-21	**Due Date**	30-Oct	
	New dates as proposed	-	No change

Alignment with the proposals for GSTR-3B to be ensured as per system load

Agenda Item 3(v): Reduction in rate of interest for delay in payment of GST for remaining part of Financial Year 2020-21

In view of the Covid-19 induced lockdown, various hardships are being faced by trade and industry and several measures have been taken in GST compliances for the tax period of February, March and April, 2020. Vide notification No. 31/2020-Central Tax, dated 03.04.2020, a conditional lower rate of interest of NIL for first 15 days after the due date of filing return in **FORM GSTR-3B** and @ 9% thereafter has been notified for those registered persons having aggregate turnover above Rs. 5 Crore. Similarly, NIL rate of interest has been notified for those registered persons having aggregate turnover up to Rs. 5 Crore in the preceding financial year, for the tax periods of February, 2020 to April, 2020. The said reduced rate of interest was subject to condition that the returns are filled before the specified date, which was staggered around end of June, 2020. The design is such that in case returns are not filed by the specified dates, interest shall be payable @ 18% for the entire period from the original due date.

2. The reduction in the rate of interest has been well received by the trade and industry. Keeping the concerns of the small taxpayers having aggregate turnover up to Rs. 5 Crores, who would require a longer time before their cash flows stabilise, it is proposed that the interest rate for delay in furnishing of return by the due date for such taxpayers may be reduced from the present rate of 18% to **9% for such taxpayers from 01.07.2020 till 31.03.2021**.

3. The proposal is placed before the GST Council for deliberation.

Agenda Item 4: Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government

In the 22nd meeting of the GST Council held at New Delhi on 06th October, 2017, it was decided that the notifications, Circulars and Orders which are being issued by the Central Government with the approval of the competent authority shall be forwarded to the GST Council Secretariat, through email, for information and deemed ratification by the GST Council. Accordingly, in the 39th meeting held on 14.03.2020, the GST Council had ratified all the notifications, Circulars, and Orders issued before the 08.03.2020.

2. In this respect, the following notifications, Circulars and Orders issued after 08.03.2020 till 05.06.2020 under the GST laws by the Central Government, as available on www.cbic.gov.in, are placed before the Council for information and ratification: -

Act/Rules	Type	Notification/Circular/Order Nos.	Description/Remarks
CGST Act/CGST Rules	Central Tax	1. Notification No. 09/2020 - Central Tax dated 16.03.2020	Seeks to exempt foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C
		2. Notification No. 10/2020 - Central Tax dated 16.03.2020	Seeks to provide special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs
		3. Notification No. 11/2020 - Central Tax dated 21.03.2020	Seeks to provide special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016
		4. Notification No. 12/2020 - Central Tax dated 21.03.2020	Seeks to waive off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate)
		5. Notification No. 13/2020 - Central Tax dated 21.03.2020	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
		6. Notification No. 14/2020 - Central Tax dated 21.03.2020	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020
		7. Notification No. 15/2020 - Central Tax dated 23.03.2020	Seeks to extend the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020.

		8. Notification No. 16/2020 - Central Tax dated 23.03.2020	Seeks to make third amendment (2020) to CGST Rules.
		9. Notification No. 17/2020 - Central Tax dated 23.03.2020	Seeks to specify the class of persons who shall be exempted from Aadhar authentication.
		10. Notification No. 18/2020 - Central Tax dated 23.03.2020	Seeks to notify the date from which an individual shall undergo authentication, of Aadhaar number in order to be eligible for registration.
		11. Notification No. 19/2020 - Central Tax dated 23.03.2020	Seeks to specify class of persons, other than individuals who shall undergo authentication, of Aadhaar number in order to be eligible for registration.
		12. Notification No. 20/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October,2019 and November, 2019 to February, 2020 .
		13. Notification No. 21/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh for the quarter October-December, 2019 till 24th March, 2020
		14. Notification No. 22/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.
		15. Notification No. 23/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the

			months from July, 2019 to September, 2019 till 24th March, 2020.
		16. Notification No. 24/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, for the quarter July-September, 2019 till 24th March, 2020.
		17. Notification No. 25/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-3B for the months of October, 2019 , November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020.
		18. Notification No. 26/2020 - Central Tax dated 23.03.2020	Seeks to extend due date for furnishing FORM GSTR-3B of the said rules for the months of July,2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020
		19. Notification No. 27/2020 - Central Tax dated 23.03.2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.
		20. Notification No. 28/2020 - Central Tax dated 23.03.2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April,2020 to September, 2020.
		21. Notification No. 29/2020 - Central Tax dated 23.03.2020	Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along

			with due dates of furnishing the said form for April, 2020 to September, 2020
		22. Notification No. 30/2020 - Central Tax dated 03.04.2020	Seeks to amend CGST Rules (Fourth Amendment) in order to allow opting Composition Scheme for FY 2020-21 till 30.06.2020 and to allow cumulative application of condition in rule 36(4).
		23. Notification No. 31/2020 - Central Tax dated 03.04.2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
		24. Notification No. 32/2020 - Central Tax dated 03.04.2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.
		25. Notification No. 33/2020 - Central Tax dated 03.04.2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods of February, 2020 to April, 2020.
		26. Notification No. 34/2020 - Central Tax dated 03.04.2020	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.
		27. Notification No. 35/2020 - Central Tax dated 03.04.2020	Seeks to extend due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills.
		28. Notification No. 36/2020 - Central Tax dated 03.04.2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of May, 2020.
		29. Notification No. 37/2020 - Central Tax dated 28.04.2020	Seeks to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST Rules, 2017.
		30. Notification No. 38/2020 - Central Tax dated 05.05.2020	Seeks to make fifth amendment (2020) to CGST Rules, 2017.
		31. Notification No. 39/2020 - Central Tax dated 05.05.2020	Seeks to make amendments to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016.

		32. Notification No. 40/2020 - Central Tax dated 05.05.2020	Seeks to extend the validity of e-way bills till 31.05.2020 for those e-way bills which expire during the period from 20.03.2020 to 15.04.2020 and generated till 24.03.2020.
		33. Notification No. 41/2020 - Central Tax dated 05.05.2020	Seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 till 30th September, 2020.
		34. Notification No. 42/2020 - Central Tax dated 05.05.2020	Seeks to extend the due date for furnishing FORM GSTR-3B, Jan-March, 2020 returns for the taxpayers registered in Ladakh.
		35. Notification No. 43/2020 - Central Tax dated 16.05.2020	Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017.
	Central Tax (Rate)	1. Notification No. 02/2020 - Central Tax (Rate) dated 26.03.2020	Seeks to amend Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 reducing CGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
		2. Notification No. 03/2020 - Central Tax (Rate) dated 25.03.2020	Seeks to amend notification No. 1/2017-Central Tax (Rate) to prescribe change in CGST rate of goods.
UTGST Act	Union Territory Tax (Rate)	1. Notification No. 02/2020 - Union Territory Tax (Rate) dated 26.03.2020	Seeks to amend Notification No. 11/2017-Union Territory Tax (Rate) dated 28.06.2017 reducing GST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC
		2. Notification No. 03/2020 - Union Territory Tax (Rate) dated 25.03.2020	Seeks to amend notification No. 1/2017-Union Territory Tax (Rate) to prescribe change in UTGST rate of goods
	Union Territory Tax	1. Notification No. 01/2020 Union Territory Tax, dated 08.04.2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
IGST Act	Integrated Tax	1. Notification No. 03/2020 - Integrated Tax dated 08.04.2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.
	Integrated Tax (Rate)	1. Notification No. 02/2020 - Integrated Tax (Rate) dated 26.03.2020	Seeks to amend Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 reducing IGST rate on Maintenance, Repair and Overhaul (MRO) services in respect of aircraft from 18% to 5% with full ITC.

		2. Notification No. 03/2020 - Integrated Tax (Rate) dated 25.03.2020	Seeks to amend notification No. 1/2017-Integrated Tax (Rate) to prescribe change in IGST rate of goods.
Circulars	Under CGST Act, 2017	1. Circular No.132/2/2020 dated 18.03.2020	To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal -reg.
		2. Circular No.133/3/2020 dated 23.03.2020	Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules, 2017.
		3. Circular No.134/4/2020 dated 23.03.2020	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016.
		4. Circular No.135/5/2020 dated 31.03.2020	Circular on Clarification on refund related issues
		5. Circular No. 136/6/2020 dated 03.04.2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19)
		6. Circular No. 137/7/2020 dated 13.04.2020	Circular clarifying issues in respect of challenges faced by registered persons in implementation of provisions of GST issued
		7. Circular No. 138/8/2020 dated 06.05.2020	Seeks to clarify issues in respect of challenges faced by the registered persons in implementation of provisions of GST Laws

3. The GST Council may grant deemed ratification to the notifications, Circulars and Orders as detailed above.

Agenda Item 5: Decisions of the GST Implementation Committee (GIC) for information of the Council

The GST Implementation Committee (GIC) took certain decisions between 15th March 2020 and 26th May 2020. Due to the urgency involved, decisions were taken after obtaining approval by circulation amongst GIC members and also in a virtual meeting via Cisco Webex. The details of the decisions taken are given below:

Decision by Circulation – 26th March 2020

2. The proposal before the GIC was related to settlement of an additional IGST amount of Rs. 6000 crore on an ad hoc basis.

2.1. It was mentioned that depending on the amount of IGST remaining unapportioned, provisional settlement had been done from time to time on an ad-hoc basis. Accordingly, Rs. 35,000 crore was apportioned in February, 2018, Rs. 50,000 crore was apportioned in June, 2018, Rs.12000 crore in August, 2018, Rs. 30,000 crore was apportioned in October, 2018, Rs.18,000 crore was apportioned in December,2018, Rs. 20,000 crore was apportioned in March,2019, Rs.12,000 crore was apportioned in April,2019 and Rs. 15,000 crore was apportioned in June'19. These amounts were settled in the ratio of 50:50 to Centre and States and the amount apportioned to States was divided in the ratio of subsumed/ protected revenue.

2.2. Based on the collection of IGST during the year (2019-20), net of refunds and the settlement of IGST during the period, both regular and provisional, it was proposed to do provisional settlement of another Rs. 6,000 crore, 50% to Centre and 50% to States. Approval of GIC was sought for the same

2.3. The proposal was placed before the GST Implementation Committee for approval. The GIC approved the proposal. Accordingly, the IGST amount of Rs 6000 crore was settled on ad hoc basis.

Decision by Circulation – 27th March 2020

3. The proposal before the GIC was related to insertion of a new Section 168A in the CGST Act for extending due dates of various compliances under the CGST Act.

3.1. It was mentioned that under the prevailing situation of lockdown on account of the COVID-19 pandemic, all deadlines like for refunds, appeals, orders applications etc. needed to be extended as announced in the press conference by Hon'ble Union Finance Minister on 24.03.2020. It was, therefore, proposed to insert a new Section 168A to take care of such situations as RoD order had limited application especially when most of the hard coded dates are proposed to be extended. It was therefore, proposed to insert a new section 168A in the GST Acts by way of an ordinance for which approval was sought from the members of the GIC.

3.2 The proposal was placed before the GST Implementation Committee for approval. The GIC approved the proposal. Accordingly, The Taxation and other Laws (relaxation of Certain provisions) Ordinance, 2020 was issued.

Decision by Circulation – 1st April 2020

4. The proposal before the GIC was related to COVID-19 relief package.

4.1 It was mentioned in the agenda note that the outbreak of Novel Corona Virus (COVID-19) across many countries of the world has caused immense loss to the lives of people, and accordingly, it has been termed as pandemic by the World Health Organisation and various Governments including

Government of India. Social distancing has been unequivocally accepted to be the best way to contain its spread, leading to announcement of complete lockdown in the country. Keeping in view the challenges faced by taxpayers in meeting the compliance requirements under such conditions, vide Press Release dated 24.03.2020, the Hon'ble Finance Minister announced several relief measures relating to statutory and regulatory compliance matters across sectors in view of COVID-19 outbreak

4.2 Accordingly, modalities for implementation of various decisions were mentioned in the agenda note and it was proposed to issue the following notifications. The dates specified have been staggered as per the request of GSTN. It was also proposed to issue a Circular clarifying the referred notifications.

4.3. Subsequently, another supplementary agenda regarding waiver of late fee for GSTR-1 due during the period was received. It was mentioned in the supplementary agenda note that in continuation of the agenda note circulated on 01.04.2020, keeping in view the announcement by the Hon'ble Union Finance Minister on 24.03.2020 that " Due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing of return, statements, applications, reports, any other documents, time limit for any compliance under the GST laws where the time limit is expiring between 20th March 2020 to 29th June 2020 shall be extended to 30th June 2020.", waiver of late fees for delay in furnishing the statement of outward supplies in **FORM GSTR-1** for taxpayers for the tax periods March, 2020, April and May, 2020 and for quarter ending 31st March 2020 from the current due date (11th of the month succeeding the month and for which the return is to be filed for monthly filers / last day of the month succeeding the quarter for quarterly filers) till 30.06.2020.

4.4. The proposals were put placed before the GST Implementation Committee for approval. The GIC approved the proposals. Accordingly, notification No. 30/2020 – Central Tax dated 03.04.2020, notification No. 31/2020 – Central Tax dated 03.04.2020, notification No. 32/2020 – Central Tax dated 03.04.2020, notification No. 34/2020 – Central Tax dated 03.04.2020, notification No. 35/2020 – Central Tax dated 03.04.2020, notification No. 36/2020 – Central Tax dated 03.04.2020, notification No. 31/2020 – Central Tax dated 03.04.2020, Circular No. 136/06/2020-GST dated 03.04.2020 and notification No. 33/2020 – Central Tax dated 03.04.2020 were issued.

Decision by Circulation – 11th April 2020

5. The proposal before the GIC was related to issuing clarification regarding certain issues raised by the stakeholders in view of measures taken to prevent spread of COVID-19.

5.1. It was mentioned in the agenda note that Circular No.136/06/2020-GST, dated 03.04.2020 had been issued to clarify doubts regarding relief measures taken by the Government for facilitating taxpayers in meeting the compliance requirements under various provisions of the CGST Act on account of the measures taken to prevent the spread of Novel Corona Virus (COVID-19). It had been brought to the notice that certain challenges were being faced by taxpayers in adhering to the some other compliance requirements under various other provisions of the CGST Act which also need to be clarified.

5.2. The issues raised were method of claiming refund of GST paid on booking of an event which got cancelled due to lockdown, problems faced by exporters due to inability to furnish LUT for financial year 2020-21 and confusion regarding date of payment of TDS deducted by DDOs under Section 51. The issues had been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations it is proposed to issue clarificatory Circular under section 168(1) of the CGST Act.

5.3. The agenda note was put up for the approval of GIC along with the draft Circular. The GIC approved the proposal to issue the clarificatory Circular. Accordingly, Circular No. 137/07/2020-GST dated 13.04.2020 was issued.

Decision by Circulation – 1st May 2020

6. The proposal before the GIC was related to issuing clarifications/measures regarding various challenges faced by tax payers in adhering to compliance requirements on account of COVID-19.

6.1. It was mentioned in the agenda note that notification Nos. 30 to 36/2020 – Central Tax, all dated 03.04.2020, Circular No. 136/06/2020-GST, dated 03.04.2020 and 137/07/2020-GST, dated 13.04.2020 had been issued to specify relief measures and to clarify doubts regarding relief measures taken by the Government for facilitating taxpayers in meeting the compliance requirements under the Central Goods and Services Tax Act, 2017 on account of the spread of Novel Corona Virus (COVID-19). Thereafter, certain challenges being faced by taxpayers in adhering to the compliance requirements under various provisions of the CGST Act were brought to the notice of the Board. The issues raised were examined and were discussed in the Law Committee in its meeting held on 30.04.2020. The Law Committee made certain recommendations regarding IRP/RP related issues, other COVID-19 related representations, GSTN related issues and miscellaneous issues.

6.2. Accordingly, the agenda note, draft nonfictions and circular were placed before the GIC for approval. The GIC approved the proposal. Accordingly, notification No. 38/2020 - Central Tax dated 03.05.2020, notification No. 39/2020 - Central Tax dated 03.05.2020, notification No. 40/2020 - Central Tax dated 03.05.2020, notification No. 41/2020 - Central Tax dated 03.05.2020, notification No. 42/2020 - Central Tax dated 03.05.2020 and Circular No. 138/08/2020-GST dated 06.06.2020 were issued.

35th GIC Meeting – 26th May 2020

7. The 35th Meeting of the GIC was held via Cisco Webex on 26th May 2020 from 12:00 onwards. The following agenda items were discussed and decided.

Agenda Item 1: Clarification with respect to notification No. 35/2020- Central tax dated 03.04.2020

8. The proposal before the GIC for approval was based on the recommendation of the Law Committee to clarify certain procedural issues in the implementation of notification No. 35/2019-Central Tax dated 03.04.2020. In terms of notification No. 35/2020-Central Tax dated 03.04.2020, issued under section 168A of the CGST Act, 2017 any time limit for completion or compliance of any action, by any authority or by any person, that has been specified in, or prescribed or notified under the GST Act, which falls during the period from the 20.03.2020 to 29.06.2020, and where completion or compliance of such action has not been made within such time has been extended up to 30.06.2020.

8.1. Doubts had been raised as to how to tackle the situation where tax officers had issued a notice to the applicant while processing the refund claims and where the reply is pending from the applicant. In such cases, limiting the time limit to 30th June, 2020 would jeopardise the principles of natural justice. Further, the CGST Rules provide 15 days' time to the applicant to reply to the notice and by virtue of notification No. 35/2020-Central Tax dated 03.04.2020, the said time limit stands extended to 30th June, 2020. Law Committee in its meeting held on 19.05.2020 recommended that notification be issued to allow officers with 15 days after filing the reply to the notice or 30th June, 2020, whichever is later, for taking decision in such cases

8.2. The proposal was put up for to the GIC for approval. The GIC approved the proposal to amend the notification No. 35/2019- Central Tax dated 03.04.2020. The decision is yet to be implemented.

Agenda Item 2: Clarification with respect to refund related issues regarding Circular No.135/05/2020 – GST dated the 31st March, 2020 and amendment of notification No. 40/2020 – Central Tax, dated the 5th May, 2020 in respect of extension of validity of e-way bill generated on or before the 24th day of March, 2020 till the 30th day of June, 2020

9. The proposal before the GIC for approval was based on the recommendation of the Law Committee as follows

i. Clarification with respect to rejected refund applications on ITC relating to Import, ISD, RCM etc citing Circular No.135/05/2020 – GST dated the 31st March, 2020
ii. Extension of validity of e-Way bills generated on or before 24th March, 2020 till 30th June, 2020 by amending notification No. 40/2020 – Central Tax, dated 5th May, 2020.

9.1. The proposals were put up for to the GIC for approval. The GIC approved the proposals to clarify the refund related issues regarding Circular No.135/05/2020 – GST dated the 31st March, 2020 and to extend the validity of e-Way bill generated on or before 24th March, 2020 till 30th June, 2020 by amending notification No. 40/2020 – Central Tax, dated 5th May, 2020. The decision is yet to be implemented.

Agenda Item 3: Extension of date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu and Dadra and Nagar Haveli

10. The proposal before the GIC for approval was based on the recommendation of the Law Committee for extension of the transition due date for tax payers following the special procedure prescribed vide notification No. 10/2020- Central Tax, dated the 21st March, 2020 for from taxpayers in the Union territory of Daman and Diu and Dadra and Nagar Haveli from 31.05.2020 to 31.07.2020 due to Covid induced lockdown.

10.1. The proposal was put up for to the GIC for approval. The GIC approved the proposal to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu and Dadra and Nagar Haveli. The decision is yet to be implemented.

11. The decisions of the GIC are placed for information of the Council.

Agenda Item 6: Decisions/recommendations of the 11th IT Grievance Redressal Committee

11th meeting of the IT grievance Redressal Committee (IT-GRC) was held in Kalpvriksha, North Block, New Delhi on 18th March 2020 to resolve grievance of the taxpayers arising out of technical and non-technical problems.

2. Total 257 cases of TRAN-1 /TRAN-2 **received from Nodal Officers** had been examined by GSTN and presented as **Agenda 1** before the committee. Another 18 cases of TRAN-1 /TRAN-2 **received as Court Cases** had been examined by GSTN and presented as **Agenda 2** before the committee. All above cases had been categorized broadly reason-wise in two major categories as 'A' and 'B' by GSTN team. **Category 'A'** includes cases in which the taxpayer could not apparently file TRAN 1/TRAN 2 because of technical glitches and **Category 'B'** includes cases where no technical issues were found from the system logs in filing TRAN 1/TRAN 2.

3. In pursuance of decision in 32nd GST Council Meeting, regarding extended scope of ITGRC, GST Council Secretariat had received another **05 cases** in response to extended scope of ITGRC and analysis of these cases was also presented before the committee as **Agenda 3**.

4. Cases covered under the M/s. Adfert Technologies Pvt. Ltd judgement in view of dismissal of SLP by Honble Supreme Court filed by the UOI were also discussed by the Committee at **Agenda-4.**

5. After detailed discussion, the 11th ITGRC decided and recommended as under: -

Recommendation for Agenda 1; Pertaining to cases received from Nodal Officers on account of technical glitches in filing TRAN-1 & TRAN-2 (257 cases):

i. **To allow 75 cases** of TRAN-1/TRAN-2 pertaining to Subcategories A1, A2, A4 and A5 of technical glitch as per Annexure-1, indicated in column No. 3 of Table 2 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. **Not to allow remaining 182 cases** of TRAN-1 pertaining to Category 'B' (Subcategories B1, B2, B3, B4, B5, B6, B7 and B8) as per Annexure-1 indicated in column No. 3 of Table-3 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past ten IT-GRC meetings.

Recommendation for Agenda 2; Pertaining to cases received as Court Cases on account of technical glitches in filing TRAN-1 & TRAN-2 (18 cases):

i. To allow 07 Court cases of TRAN-1/TRAN-2 pertaining to subcategories A1 and A5 of technical glitch as per Annexure-3, indicated in column No. 3 of Table-4 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. Not to allow remaining 11 Court cases of TRAN-1/TRAN-2 pertaining to Category 'B' (Subcategories B1, B3, B4 and B6) as per Annexure-3 indicated in column No. 3 of Table-5 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past ten IT-GRC meetings.

Decision for Agenda 3 (05 cases):

i. **To allow reopening of portal for 01 case** of Subcategory A1 (Annexure 4) as per Extended Scope of ITGRC decided in 32nd GST Council Meeting.

ii. **Not found suitable 04 cases** of Subcategory A2 (Annexure 4) to take decision as per extended scope of ITGRC as laid down by 32nd GST Council decision.

Recommendation for Agenda 4:

a. The Committee agreed and directed that cases shall not be referred to ITGRC wherever an appeal against the order of Court at appropriate judicial forum is decided to be filed.

b. The Committee agreed and directed that if the order of High Court to allow filing of TRAN-1/2 etc has been accepted by the jurisdictional Competent Authority of the Centre/ State Tax, then such cases shall not be referred to ITGRC.

c. In cases pertaining to Central Tax taxpayers, if it is decided by the jurisdictional Central Tax Commissionerate with the approval of the Chief Commissioner concerned to accept the said order of Hon'ble High Court/ Supreme Court as per prescribed procedure, then the same needs to be communicated in writing to GSTN by the concerned Central Tax Commissionerate with the approval of the Chief Commissionerate for implementation of the order of the Hon'ble Court. Similarly, in case of State Tax taxpayers, if the jurisdictional State Tax authorities decide to accept the said order of Hon'ble Court, then it needs to be communicated in writing to GSTN by the jurisdictional State Tax authorities with the approval of State Tax Commissioner for compliance of the order of Hon'ble Court. On receiving of the communication from the jurisdictional field formation with the approval of the Chief Commissioner of Central Tax or Commissioner of State Tax, as the case may be, GSTN will take action for compliance of Court order for opening of the portal for the said taxpayer. However, the jurisdictional tax authority will verify the correctness, genuineness and eligibility of the transitional credit claimed by the taxpayers as per provisions of CGST Act 2017 and the rules thereof and will take appropriate remedial action, if required.

d. All technical glitch cases submitted to Nodal Officers by the tax payers till 31st March, 2020 should be forwarded to GSTN as per SOP of GSTN and procedure specified in CBIC Circular 39/13/2018 dated 03.04.2018 and dated 04.02.2020. Thereafter, GSTN shall examine technical logs of all such cases and place before the ITGRC for decision

e. The following issue shall be referred to the Law Committee through GSTN:

whether the date prescribed under Rule 117(1A) is the last date for completion of all the formalities including the filing/revision of TRAN-1/2 and whether the said date would need to be extended again if the cases have been received upto 31.03.2020 by Nodal Officers and GSTN but considered and approved after 31.03.2020 by ITGRC for being allowed to file/revise TRAN-1/2

6. The decisions/recommendations as per attached Minutes of the 11th ITGRC (**Annexure 1**) are placed for information of the Council.

Annexure 1

Minutes of the 11th Meeting of IT Grievance Redressal Committee (ITGRC) held on 18th March, 2020 at Kalpvriksha, North Block, New Delhi

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The eleventh meeting of the IT Grievance Redressal Committee (ITGRC) was held on 18th March 2020 at Kalpvriksha, North Block, New Delhi. The list of officers who attended the meeting is attached as **Annexure-5**.

Background:

2. Shri Vashistha Chaudhary, SVP (Services), GSTN appraised the committee about the background of following cases of TRAN-1/TRAN-2 and TRAN 3 which had been received from the Nodal officers of Center and States at GSTN and placed before ITGRC. The details of cases discussed in previous 10 ITGRC meetings and cases to be discussed in current meeting are as follows.

Table 1: Details of TRAN 1/TRAN 2/TRAN 3 cases presented before IT-GRC through GSTN

S. No.	Meeting Reference	No. of TRAN-1/TRAN 2/TRAN-3 Cases received			Cases examined and approved	Cases examined and not approved	Cases Withdrawn by GSTN
		Nodal Officer	Court Cases	Total			
1	**2**	**3**	**4**	**5 (3+4)**	**6**	**7**	**8**
1	1st IT-GRC on 22.06.2018	161	9	170	122	48	NIL
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127	NIL
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198	NIL
4	4th IT-GRC on 12.02.2019	408	53	461	165	296	NIL
5	5th IT-GRC on 05.03.2019	203	21	224	80	144	NIL
6	6th IT-GRC on 27.05.2019	594	88	682	172	510	NIL
7	7th IT-GRC on 11.06.2019	236	13	249	98	151	NIL
8	8th IT-GRC on 13.08.2019	442	49	491	137	352	02
9	9th IT-GRC on 02.12.2019	256	23	279	72	194	13
10	10th IT-GRC on 22.01.2020	50	13	63	11	52	NIL
11	11th IT-GRC on 18.03.2020	257*	18*	275*	To be discussed		
	Sub Total			3502			

***Note:** In 11th ITGRC, 257 cases were presented by GSTN as received from Nodal officers in Agenda 1 while 18 cases were presented in Agenda 2 received as court cases.

3. The SVP (Services) explained that in previous 10 ITGRC Meetings total 3227 TRAN-1/TRAN-2/TRAN-3 cases including cases where Writ Petitions were filed in various High Courts, were presented to ITGRC. Out of which, a total of 1140 cases had been considered and approved up to 10th ITGRC. Further, another 258 TRAN-2 cases had also been approved by ITGRC during these meetings. The filing of TRAN 1/TRAN-2 in these approved cases had been enabled by GSTN at GST Common Portal and the taxpayers had been informed through e-mails for filing their TRAN-1/TRAN-2 as the case may be. Further, reminders had been given to the taxpayers who had either not attempted to file their TRAN-1/TRAN-2 after being enabled or had merely submitted their applications after receiving communication from GSTN. The taxpayers who had still not filed their TRAN-1/TRAN-2 even after reminders, had been contacted telephonically by the officers of GSTN and guided appropriately for filing the same.

4. The Rule 117(1A) of CGST Rules, 2017 was amended by notification no. 02/2020- CT dated 01 January 2020 extending due date of filing TRAN-1 to 31st March, 2020 in cases where taxpayer has encountered technical glitch in filing the form before due date and recommendations of GST Council was made to this effect. Similarly, due date of filing TRAN-2 had been extended to 30th April, 2020 in such cases.

5. Based on the discussion of 10th ITGRC, a letter vide F. No. CBEC-20/10/16/2018-GST (Pt. I)/352 dated 04/02/2020 was issued by Commissioner GST, CBIC and O. M. dated 06/02/2020 was issued by GST Council Secretariat vide F. No. 71/Expansion-ITGRC/GSTC/2019 in the matter. GSTN was also mandated to examine the technical glitches in the cases received from Nodal Officers after 31.03.2019. The jurisdictional Tax Administrators and Nodal Officers were requested to send in prescribed template, the pending representations of the taxpayers to the Nodal officer of GSTN, in the cases of non-filing/non-revision of TRAN-1/TRAN-2 by due date owing to technical glitches, on common portal and which were not covered under the already intimated list of approved / not approved cases in previous ITGRC Meetings after ascertaining the following:

i. The case of the taxpayer should be examined as to whether there appeared to be a demonstrable technical glitch due to which filing could not be completed on the common portal.
ii. Such an application should be accompanied with the evidences, which may identify the bona fide attempts on the part of the taxpayer for attempting to file TRAN 1 on or before 27.12.2017
iii. The nodal officers appointed by Central and States' Tax authorities should compile and collate the applications of the taxpayers along with evidences as mentioned and send to GSTN Nodal officer in prescribed template (Excel) at email ID- tran.extscope@gstn.org.in **as soon as possible but not later than 15th February 2020.** However, due to delayed submission by the Nodal officers, the cases received till 29th February 2020 had been taken up for technical analysis by GSTN.

6. The SVP (Services) explained that in **view of above procedure, 592 cases** were received from the Nodal officers of States and Centre. A quick analysis of these 592 cases was given as under-

i. **257 cases (Annexure-1)** of TRAN-1/TRAN-2 were found eligible for processing at GSTN level.
ii. 294 cases were not found fit for processing **(Annexure-2),** due to following reasons:

a) Some cases were already received and presented before the previous ITGRCs or
b) Information was not received as per the SOP and the same were returned back or
c) Incomplete details furnished by the Nodal Officer.

iii. 41 cases were received from the Nodal officers in prescribed template, which involved Court cases and were also received previously through different sources like served by legal counsel, Commissioners, taxpayers etc. These cases were under examination by the technical team of GSTN.

Agenda Note 1: TRAN 1/TRAN 2 Cases received from Nodal Officers by GSTN, presented as per Circular No. 39/13/2018-GST dated 3.04.2018:

7. As explained in para 6 above, **257 cases** (Annexure-1) received from Nodal officers (**excluding court cases**) as per SOP of GSTN and directions given in the letter/OM referred in para 5 above, are technically examined by GSTN and presented before 11th ITGRC as Agenda -1 for discussion, consideration and decisions. Details of cases presented before 11th ITGRC were as under:

7.1 The SVP, GSTN, elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category 'A'**, which consisted of following 04 sub-categories out of the different sub-categories reported in earlier ITGRC and number of cases pertaining to each subcategory were as per **column 3 of Table 2** below:

- **Sub Category A1: Cases where the taxpayer received the error as "Processed with Error":** The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.
- **Sub Category A2: Cases where TRAN-1 not attempted as per logs - due to Registration issue and First return filed after TRAN-1 due date:** The taxpayers were not able to file TRAN-1 due to technical issues before 27.12.2017 and for which screenshots proofs were submitted. These taxpayers had faced challenges and thereafter in filing of their first return and in all such cases first return submission (GSTR-1/GSTR-3B) had been done post TRAN-1 last date.
- **Sub Category A4: Migration User- Cases where because of technical error on account of validation, the taxpayer completed migration and got new registration after 27.12.2017 and hence couldn't file TRAN-1:** As per GST Portal, the taxpayer could not migrate due to technical glitches (validation error). The taxpayer activated his Part A and also completed part B but could not migrate because of a validation error. Taxpayer got new registration after 27.12.2017 with effective date of registration as 1st July 2017.
- **Sub Category A5: TRAN-1 filed and error in TRAN-2:** As per logs TRAN-1 filed successfully. Error recorded in database while attempting to file TRAN-2.

7.2 There was no case in sub-category A-3. The details of cases covered under these sub-categories of Category A are reflected in the **Annexure 1 of the Minutes as cases forwarded by Nodal Officers** with details as in Table 2 below.

Table-2: TRAN-1 Cases reported as having Technical Glitch

Sub Category	Sub Category Description	Cases received from Nodal Officers
1	**2**	**3**
A-1	Processed with Error	66 (S. No 1 to 66 of Annexure 1)
A-2	TRAN-1 not attempted as per logs - due to Registration issue and First return filed after TRAN-1 due date	04 (S. No 67 to 70 of Annexure 1)
A-4	Migration User- because of technical error on account of validation, the taxpayer completed migration and got registration after 27.12.2017 and hence couldn't file TRAN-1	04 (S. No 71 to 74 of Annexure 1)
A-5	TRAN-1 filed and error in TRAN-2	01 (S. No 75 of Annexure 1)
	Sub Total	**75**

7.3 In above Subcategories, it was explained by the GSTN and observed by the Committee that technical glitch was genuinely faced by the taxpayer while filling the TRAN-1 and therefore could be considered for reopening the Portal in these cases.

7.4 SVP, GSTN explained that **Category 'B'** contained the cases where no technical issues had been observed in TRAN 1/TRAN-2 filing. The SVP, GSTN further elaborated the cases under the Category 'B', where no technical issues were found on the basis of GST system logs, as explained below in 08 sub-categories and number of cases pertaining to each sub-category, mentioned in **column 3 of Table 3** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN1:** As per GST system log, there were no evidences of error during submission/filing of TRAN1.

- **Sub-Category B-2: Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported:** As per GST System logs the taxpayer had tried for saving/submitting for the first time or revision of TRAN 1 and there were no evidences of system error in logs.

- **Sub-Category B-3: Cases in which TRAN 1 have been filed successfully as per logs with no valid error reported**: The taxpayer has successfully filed TRAN 1 and no technical errors were found in the examined technical logs.

- **Sub-Category B-4: TRAN-1 filed once but credit not received:** Cases where the taxpayer has filed TRAN-1 once and claims that no credit had been posted. No technical issues had been observed in the logs.

- **Sub-Category B-5: ISD Taxpayer -** Taxpayer was registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.

- **Sub-Category B-6: TRAN-1 filed and TRAN-2 not attempted and no error in logs. -** As per Logs TRAN-1 filed successfully. User neither submitted nor filed TRAN-2 and there were no logs of save as well.

- **Sub-Category B-7: TRAN-1 not filed, hence TRAN-2 not attempted-** As per Logs TRAN-1 had not been filed therefore, taxpayer unable to file TRAN-2. As per logs user neither submitted nor filed the form TRAN-1. No logs of save as well.

- **Sub-Category B-8: TRAN-1 Filed, TRAN-2 Fresh/Revision Attempted with No error or No valid error reported -** As per logs, taxpayer had filed TRAN-2 for July, 2017 period before the due date but for later period taxpayer had not tried to file. No error captured in logs.

7.5 The details of TRAN-1 cases covered under these sub-categories of Category B are also reflected in the **Annexure 1 of these Minutes as cases forwarded by Nodal Officers** with summary details as in Table 3 below.

Table-3: TRAN-1 Cases Reported as Not having Technical Glitch

Sub Category	**Sub Category Description**	**Cases received from Nodal Officers**
1	2	3
B-1	Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN1	75 (S. No 76 to 150 of Annexure 1)
B-2	Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported	38 (S. No 151 to 188 of Annexure 1)
B-3	Cases in which TRAN 1 have been filed successfully as per logs with no valid error reported	36 (S. No 189 to 224 Annexure 1)
B-4	TRAN-1 filed once but credit not received	21 (S. No 225 to 245 of Annexure 1)
B-5	ISD Taxpayer	01 (S. No 246 of Annexure 1)
B-6	TRAN-1 filed and TRAN-2 not attempted and no error in logs	09 (S. No 247 to 255 of Annexure 1)
B-7	TRAN-1 not filed, hence TRAN-2 not attempted	01 (S. No 256 of Annexure 1)
B-8	TRAN-1 Filed, TRAN-2 Fresh/Revision Attempted with No error or No valid error reported	01 (S. No 257 of Annexure 1)

	Sub Total	**182**

7.6 After going through the above cases, it was observed by the Committee that in case of cases at Category B, no technical issues were found as reported by SVP, GSTN on the basis of GST system logs. As no technical issues had been observed in TRAN 1 filing in above Category B cases, Committee decided not to allow reopening of the Portal for these cases, in line with the decision in earlier nine ITGRC Meetings.

7.7 Considering the above submissions, Committee discussed the cases forwarded by Nodal Officers in category of technical glitch i.e. Category 'A' and after further elaboration and discussion, **75 cases of TRAN-1 pertaining to subcategories A1, A2, A4 and A5 of technical glitch as per Annexure-1, indicated in column No. 3 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2** in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

7.8 The Committee **also decided to recommend not to allow remaining 182 cases of TRAN-1 pertaining to Category 'B' as per Annexure-1, indicated in column No. 3 of Table-3** above in absence of any evidence of technical/system errors in these cases.

8. <u>Decision on Agenda 1:</u>

i. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A', 75 cases of TRAN-1 pertaining to subcategories A1, A2, A4 and A5 of technical glitch as per Annexure-1, indicated in column No. 3 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. The Committee also decided not to allow remaining 182 cases of TRAN-1 pertaining to Category 'B' (Subcategories B1, B2, B3, B4, B5, B6, B7 and B8) as per Annexure-1 indicated in column No. 3 of Table-3 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past ten IT-GRC meetings.

<u>Agenda Note 2: TRAN 1/TRAN 2 Cases received as Court Cases to GSTN and presented as per Circular No. 39/13/2018-GST dated 3.04.2018:</u>

9. The SVP (Services) explained that total 426 Writ Petitions (including 41 cases referred by Nodal officers which were already received through different channels like served by legal counsel, Commissioners, taxpayers etc.) had been received by GSTN pertaining to TRAN-1/TRAN-2 as on 16.03.2020. Few cases were received first through Nodal officers and they were processed accordingly, later on the same cases in the form of Writ Petitions from other sources like Counsels, Commissioners or Nodal officers were also received. Therefore, the present figures and figures provided in the ITGRC minutes may vary. Further, court cases pertaining to TRAN-1/TRAN-2 were still being received on a regular basis and were being investigated and placed before the ITGRC. Now, another 18 cases received as court cases were technically examined by GSTN and presented before 11th ITGRC as Agenda-2 for discussion, consideration and decisions. Details of cases presented before 11th ITGRC were as under:

9.1. The SVP, GSTN, elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category 'A'**, which consisted of following 02 sub-categories out

of the different sub-categories reported in earlier ITGRC and number of cases pertaining to each subcategory were as per **column 3 of Table 4** below:

- **Sub Category A1: Cases where the taxpayer received the error as "Processed with Error":** The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.

- **Sub Category A5: TRAN-1 filed and error in TRAN-2:** As per logs TRAN-1 filed successfully. Error recorded in database while attempting to file TRAN-2.

9.2 There was no case in sub-category A-2, A-3 and A-4. The details of cases covered under these sub-categories of **Category A** are reflected in the **Annexure 3 of the Minutes as Court cases** with details as in Table 4 below.

Table-4: TRAN-1 Cases reported as having Technical Glitch

Sub Category	**Sub Category Description**	**Cases received from Nodal Officers**
1	**2**	**3**
A-1	Processed with Error	06 (S. No 1 to 6 of Annexure 3)
A-5	TRAN-1 filed and error in TRAN-2	01 (S. No 7 of Annexure 3)
	Sub Total	**07**

9.3 In above Subcategories, it was explained by the GSTN and observed by the Committee that technical glitch was genuinely faced by the taxpayer while filling the TRAN-1 and therefore could be considered for reopening the Portal in these cases.

9.4 SVP, GSTN explained that **Category 'B'** cases were of situation where no technical issues had been observed by GSTN in TRAN 1 filing. The SVP, GSTN further elaborated the cases under the Category 'B', where no technical issues were found on the basis of GST system logs, as explained below in 04 sub-categories and number of cases pertaining to each sub-category, mentioned in **column 3 of Table 5** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN1:** As per GST system log, there were no evidences of error during submission/filing of TRAN1.

- **Sub-Category B-3: Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported:** As per GST System logs the taxpayer had tried for saving/submitting for the first time or revision of TRAN 1 and there were no evidences of system error in logs.

- **Sub-Category B-4: TRAN-1 filed once but credit not received:** Cases where the taxpayer has filed TRAN-1 once and claims that no credit had been posted. No technical issues had been observed in the logs.

- **Sub-Category B-6: TRAN-1 filed and TRAN-2 not attempted and no error in logs. -** As per Logs TRAN-1 filed successfully. User neither submitted nor filed TRAN-2 and there were no logs of save as well.

9.5 There was no case in sub-category B-2 and B-5. The details of TRAN-1 cases covered under these sub-categories of Category B are also reflected in the **Annexure 3 of these Minutes as Court cases** with details as in Table 5 below.

Table-5: TRAN-1 Cases Reported as Not having Technical Glitch

Sub Category	**Sub Category Description**	**Cases received from Nodal Officers**
1	2	3
B-1	**Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN-1**	05 (S. No 8 to 12 of Annexure 3)
B-3	**Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported**	03 (S. No 13 to 15 of Annexure 3)
B-4	**TRAN-1 filed once but credit not received**	01 (S. No 16 of Annexure 3)
B-6	**TRAN-1 filed and TRAN-2 not attempted and no error in logs**	02 (S. No 17 to 18 of Annexure 3)
	Sub Total	**11**

9.6 After going through the above cases, it was observed by the Committee that in case of cases at Category B, no technical issues were found as reported by SVP, GSTN on the basis of GST system logs. As, no technical issues had been observed in TRAN 1 filing in above Category B cases, Committee decided not to allow reopening of the Portal for these cases, in line with the decision in earlier nine ITGRC Meetings.

9.7 Considering the above submissions, Committee discussed the Court cases categorised as technical glitch i.e. Category 'A' and after further elaboration and discussion, 07 cases of TRAN-1 pertaining to subcategories A1 and A5 of technical glitch as per Annexure-3, indicated in column No. 3 of Table 4 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

9.8 The Committee also decided to recommend not to allow remaining 11 Court cases of TRAN-1 pertaining to Category 'B' as per Annexure-3 indicated in column No. 3 of Table-5 above in absence of any evidence of technical/system errors in these cases.

10. <u>Decision on Agenda 2:</u>

i. Considering the above submissions, Committee discussed the Court cases of technical glitch of Category 'A', 07 cases of TRAN-1/TRAN-2 pertaining to subcategories A1 and A5 of technical glitch as per Annexure-3, indicated in column No. 3 of Table-4 above were approved for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. The Committee also decided not to allow remaining 11 Court cases of TRAN-1/TRAN-2 pertaining to Category 'B' (Subcategories B1, B3, B4 and B6) as per Annexure-3 indicated in column No. 3 of Table-5 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past ten IT-GRC meetings.

<u>Agenda 3: Cases Received as per Extended Scope of ITGRC in view of 32nd GST Council Decision.</u>

11. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that in 32nd GST Council Meeting, agenda item 8 pertained to allowing IT-Grievance Redressal Committee (ITGRC) to consider non-technical issues (errors apparent on the face of record). After discussion in the GST Council, it was agreed to expand the mandate of the ITGRC and that *"the ITGRC shall consider on merits, the specific cases as covered under the orders of the Hon'ble High Court of Madras and by any other Hon'ble High Court as sent by any State or Central authority, to the GST Council Secretariat by 31st January, 2019. The ITGRC shall consider the listed cases (as informed by States / Centre before 31st January, 2019) where the following conditions were satisfied:*

i. TRAN-1, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the record will not cover instances where the there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and

ii. The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorised by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority)."

12. Accordingly, an OM dated 19.02.2019 was written to all States and CBIC to forward list of eligible cases. Thereafter, GST Council Secretariat had received a total of 179 cases *vis a vis* extended scope of ITGRC in 32nd GST Council Meeting and analysis of all these cases was presented in 6th ITGRC and no case was allowed by the Committee. Further, another 22 cases received as per extended scope of ITGRC were analysed and presented in 8th ITGRC wherein, Committee agreed to defer the agenda item covering these cases. Thereafter, few more cases were received as per extended scope of ITGRC and total 32 cases received as per extended scope of ITGRC (including the 22 cases of 8th ITGRC deferred by ITGRC) were analysed and presented in 9th ITGRC. After going through the facts of these 32 cases, 12 cases were allowed by the 9th ITGRC to rectify the non-technical glitch in TRAN-1/TRAN-2. In 10th ITGRC 04 cases were received as per extended scope of ITGRC and placed before the Committee. Out of these 04 cases 02 cases were allowed by the 10th ITGRC. Therefore, as per extended scope of ITGRC till 10th ITGRC Meeting, only 14 cases (12 cases in 9th ITGRC and 02 cases in 10th ITGRC) were allowed by the Committee.

13. In Agenda 3 of the present Meeting, another 05 cases received as per extended scope of ITGRC were placed before ITGRC in Annexure 4. The analysis of these cases on the basis of 32nd GST Council decision and mechanism specified in 8th ITGRC was presented before the committee as under:

Table-6: Analysis of Cases Received as per Extended Scope of ITGRC

Category		Description	No of Cases
A	Sub Category	**Cases reported on account of Non-Technical error**	
	A1	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. (i) Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in the table 7(b) – (The case was placed in the 10th ITGRC held on 22.01.2020. However, the case was deferred due to the unavailability of the High Court order.)	01
	A2	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry i. Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr not reflecting in TRAN-1. (Case was presented in the 9th ITGRC but not allowed due to certain defeciencies. It was also stated that Commissioner could resubmit after correcting deficiencies or take any remedial step as per Law. Taxpayer filed Contempt petition COPC 02/2020) ii. Failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger (Case was presented in the 1st ITGRC through GSTN. But in absence of any technical glitch the case was not allowed by the Committee. Case was again presented in the 9th ITGRC as "Non-technical glitch" but it was not allowed as the case was not appearing to having an error apparent on the face of the record) iii. Taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2. (Case has never been presented in any ITGRC) iv. The last digit of the Cenvat Balance was missed resulting in short availment of ITC (Case was presented in the 10th ITGRC and the Committee decided that case may be sent to jurisdictional Commissionerate, CBIC & GSTN for proper details whether the taxpayer had mentioned the amount Rs 1,34,84,304/- somewhere in the TRAN-1 filed and re-submit before ITGRC along with the views of the CBIC)	04
		Total	**05**

14. In view of extended scope of ITGRC in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC above 05 Cases as **per Annexure 4 of the instant Minutes** were discussed in the Committee. It was observed that 'Category A' involved cases reported on account of non-technical error which were received from jurisdictional officer of State/Centre. In the above table based on the availability of recommendation of jurisdictional tax authority, Hon'ble High Court Order and error type, Category-A was also divided in two subcategories as A1 and A2.

- **Subcategory A1** was having case which was recommended by jurisdictional tax authority with Hon'ble High Court Order, citing error apparent on face of record as having the scenario where the credit was entered in wrong column while filing the TRAN-1 before due date.

- **Subcategory A2** was having case which was recommended by jurisdictional tax authority with Hon'ble High Court Order but having the scenario other than wrong column entry while filing the TRAN-1 before due date.

15. Considering the above submissions, Committee had further discussed subcategory wise cases in view of extended scope of ITGRC in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC

16. Category A1 (01 Case)

i. M/s Popular Auto Dealers Pvt. Ltd (GSTIN-32AADCP6984G1Z8):

16.1 It was reported from the Kerala SGST tax authority that in this case taxpayer had filed TRAN-1 before due date but by mistake uploaded the details in table 7(d) instead of table 7(b). The case was having error of entry of credit in wrong column of TRAN-1. The case was earlier placed in the 10th ITGRC held on 22.01.2020. However, the case was deferred due to the unavailability of details relating to the High Court order. Subsequently, the High Court Order dated 17.01.2020 was received therefore, the case was placed before the instant meeting of the Committee.

16.2 Committee had discussed the case and observed that the taxpayer had filed TRAN-1 by due date i.e. 27.12.2017, having Hon'ble High Court orders and recommendation from jurisdictional officer also. The error cited was an error apparent on face of record as having the scenario where the credit was entered in wrong column while filing the TRAN-1 before due date. This was a verifiable fact which could be ascertained from the already filed TRAN-1. Therefore, the case seemed to be squarely covered by the extended scope of ITGRC in 32nd GST Council decision and subsequently criteria specified in 8th ITGRC.

17. Category A2 (04 Cases)

Subcategory A2 had 04 cases, which were recommended by jurisdictional tax authority with Hon'ble High Court Order but having the scenario other than wrong column entry while filing the TRAN-1 before due date. These cases were having error not related to wrong column entry. Each case was discussed by the Committee as under.

i. M/s Macleods Pharmaceuticals Ltd GSTIN- 02AAACM4100C1ZL, CWP 1551/2018: 17.1.1 It was reported from the Shimla CGST tax authority that the taxpayer had filed TRAN 1 on 09.11.2017 but as per taxpayer claim the CENVAT Credit of 7.51 Cr did not reflect in TRAN-1. It was mentioned in the letter of jurisdictional tax authority letter that GSTN vide mail dated 06.08.2018 had communicated to the Commissionerate that TRAN-1 was successfully submitted on 26.10.2017 and 27.11.2017 but as per logs taxpayer had filed 0 (zero) in the disputed field instead of 7.51 Cr and no logs of error evidencing any technical glitch faced by taxpayer were found.

17.1.2 This case was placed in 1st ITGRC at Category B (not had any technical glitch) by GSTN as per circular 03.04.2018. As the case was not having any technical glitch as per system log analysis of GSTN, 1st ITGRC did not recommend the case. Further, on the basis of recommendation of jurisdictional tax authority and the Hon'ble High Court order the case was placed in 9th ITGRC as per extended scope of ITGRC also, but the case was again not allowed as the criteria's laid down by 32nd GST Council Meeting were not fulfilled. It was also decided in the 10th ITGRC that jurisdictional tax authority could resubmit such cases after correcting deficiencies with proper details whether the taxpayer had mentioned the amount somewhere in the TRAN-1 filed and re-submit before ITGRC or

take any remedial step as per Law. Field formation also not updated that the taxpayer had mentioned the same amount (7.51 Cr) somewhere in the TRAN-1. Taxpayer had filed Contempt petition COPC 02/2020 in Hon'ble High Court. In view of decision of 10th ITGRC case was resubmitted again before the instant ITGRC.

17.1.3 Committee had discussed the case and observed that as per extended scope of ITGRC the error should be apparent on face of record as having the scenario where the credit was entered in wrong column while filing the TRAN-1 before due date. Values posted in wrong column was a verifiable fact which could be ascertained from the already filed TRAN-1. But, the instant case was not having such scenario and having the situation where taxpayer had filed 0 (zero) in the disputed field instead of 7.51 Cr. The fact that 7.51cr ITC was available to taxpayer could not be verified from the record of already filed TRAN-1, hence it was not considered as an error apparent on face of record. Therefore, the case seemed to be not squarely covered by the extended scope of ITGRC as laid down by 32nd GST Council decision and subsequently criteria specified in 8th ITGRC. Committee found that the case did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC.

ii. **M/s Yokogawa India Ltd. GSTIN 29AAACY0840P1ZV WP 15854/2019**:

17.2.1 It was reported from the Bengaluru CGST tax authority that the taxpayer had filed form GST TRAN-1 on 12.12.2017 i.e. before due date but the credit relating to the closing balance of Cenvat credit of Rs. 4,31,32,066/- in their ER-1 and ST-3 returns last filed were not transferred to their ledger. Under the column "Cenvat Credit admissible as ITC" **they had failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger.** Taxpayer had tried to rectify the error by attempting to revise the TRAN-1 filed before 28.12.2017 but all their all attempts got unsuccessful. Taxpayer was seeking opportunity to revise the TRAN-1 already filed.

17.2.2 Earlier the case was presented in the 1st ITGRC through GSTN, however in absence of any technical glitch the case was not allowed by the Committee. Further, based on the recommendation of jurisdictional tax authority the case was again presented in the 9th ITGRC as "Non-technical glitch" but it was not allowed as the case was not appearing to having an error apparent on the face of the record and criteria's laid down by 32nd GST Council Meeting were not fulfilled .

17.2.3 Principal Chief Commissioner, Bengaluru CGST vide letter dated 18.03.2020 had again submitted that under the column 'Cenvat Credit admissible as ITC' taxpayer had inadvertently indicated 0 (zero) and failed to indicate the amount of credit to be transitioned. Further, taxpayer tried to rectify the bonafide error but faced technical glitches. Pr. CC, Bengaluru had again stated that this was a "technical case" and requested to revisit the 1st ITGRC decision.

17.2.4 Committee had discussed the case and observed that as per extended scope of ITGRC the error should be apparent on face of record as having the scenario where the credit was entered in wrong column while filing the TRAN-1 before due date. Values posted in wrong column was a verifiable fact which could be ascertained from the already filed TRAN-1. But, the instant case was not having such scenario and having the situation where taxpayer had inadvertently indicated 0 (zero) and failed to indicate the amount of credit to be transitioned. The fact that some ITC was available to taxpayer could not be verified from the record of already filed TRAN-1 as it was indicated 0 (zero) by the taxpayer, hence it was not considered as an error apparent on face of record. The jurisdictional officer or the taxpayer both have not indicated anywhere that they had indicated the amount of Rs. 4,31,32,066/- in

the TRAN-1 but it could not be carried forward. Therefore, the case seemed to be not squarely covered by the extended scope of ITGRC as laid down by 32nd GST Council decision and subsequently criteria specified in 8th ITGRC. Committee found that the case did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC.

17.2.5 Further, the Principal Chief Commissioner, Bengaluru CGST had again stated that this was a "technical case" and requested to revisit the 1st ITGRC decision. On this aspect SVP, GSTN had clarified that the technical analysis and log verification of the case had already been done and presented before the 1st ITGRC through GSTN. Before, 1st ITGRC the case was submitted through GSTN as per CBIC Circular dated 03.04.2018 mentioning that the taxpayer had not faced any technical error while filing/revising the TRAN-1. In absence of any technical glitch the case was not recommended by the Committee. The facts and log analysis would remain constant from GSTN side. In view of the above submission and clarification Committee found that the decision of 1st ITGRC could not be revisited as requested by the jurisdictional tax authority.

iii. **M/s Gillette India Ltd. (GSTIN-07AAACI3924J2ZL); W.P 2697/2018 & CM Appl. 11004/2018 dated 31.03.2018**:

17.3.1 It was reported from the Delhi CGST authority that taxpayer had filed TRAN-1 before due date. But the taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2 and ITC was not transferred to account. The case was never been presented in any ITGRC so far.

17.3.2 Committee had discussed the case and observed that in the instant case TRAN-1 had been filed before due date, High Court order was available, jurisdictional tax authority had recommended the case but the error in instant case was not apparent on the face of record as not having error of credit having been missed despite being mentioned in the form. As per extended scope of ITGRC the error should be apparent on face of record as having the scenario such as where the credit was entered in wrong column while filing the TRAN-1 before due date. Values posted in wrong column was a verifiable fact which could be ascertained from the already filed TRAN-1, however, the instant case was not having such scenario and having the situation where taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2 and ITC was not transferred to account. The fact that some ITC was available to taxpayer could not be verified from the record of already filed TRAN-1, hence it was not considered as an error apparent on face of record. Therefore, the case seemed to be not squarely covered by the extended scope of ITGRC. Committee found that the case did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC.

iv. M/s Tech Force Composites Pvt. Ltd. GSTIN 30AAACT6376M1Z4, W.P. No. 78/2019:

17.4.1 It was reported from the Goa CGST authority that after uploading the details in TRAN-1, the assessee noticed that the last digit of Cenvat Balance i.e. '4' of Rs. 1,34,84,304 was missed and therefore instead of availing the amount of Rs. 1,34,84,304 they finally got the ITC of Rs. 13,48,430 in TRAN-1 which resulted in short transfer of ITC of Rs. 1,21,35,874. In the instant case the Hon'ble High Court in its order dated 27.09.2019 held that "*the interest of justice will be served if the petitioner is granted liberty to make representation to the CBIC and the CBIC is directed to consider such representation for verification and bona fide of the claim made by the petitioner, no doubt in accordance*

with law and on its own merits, such representation will be made to the CBIC within 15 days from today. If such representation is indeed made, the CBIC is directed to consider such representation in the aforesaid terms and dispose of the same as expeditiously as possible and in any case within a period of two months from the date the same is received by the CBIC".

17.4.2 Based on the recommendation of the jurisdictional tax authority the case was presented in the 10th ITGRC as per extended scope of ITGRC and the Committee decided that case may be sent to jurisdictional Commissionerate, CBIC & GSTN for proper details whether the taxpayer had mentioned the amount Rs 1,34,84,304/- somewhere in the TRAN-1 filed and re-submit before ITGRC along with the views of the CBIC.

17.4.3 **Views of CBIC**: GST Policy Wing, CBIC vide its letter dated 14.02.2020 had stated that since due date of filing TRAN-1 under Rule 117(1) of the CGST rules has expired, the taxpayer's request can only be considered under Rule 117 (1A) of CGST Rules,2017 provided conditions thereof are satisfied. Such request has to be examined by Nodal Officer of concerned jurisdictional Commissionerate and be forwarded to GSTN/GST Council Secretariat as per the procedure provided in the CBIC Circular dated 03.04.2018 and GSTN SOP dated 12.04.2018 for consideration and recommendation by ITGRC/GST Council.

17.4.4 **Views of jurisdictional Commissionerate:** Jurisdictional tax authority vide its letter dated 24.12.2019 stated that Hon'ble High Court's order has been accepted as the same being legal and proper and no appeal is proposed against the same. Also, the verification of the credit declared in ER-1 returns was conducted by the Range Superintendent and on verification it is seen that the credit of an amount of Rs. 1,21,35,874/- is admissible to the assessee. Further, the jurisdictional tax authority vide its letter dated 06.02.2020 had stated that figure Rs 1,34,84,304/- did not get reflected in TRAN-1 but a total amount of Rs 14,38,566 was reflected which was the sum of Rs. 13,48,430 (CENVAT) + Rs. 90,136 (PLA). The assessee had furnished the copy of ER-1 for the month of June 2017 wherein the closing balance of CENVAT account was reflected as Rs. 1,34,84,304 and the PLA balance had been shown as Rs. 90,136. The figure of Rs 1,34,84,304/- was not indicated in form TRAN-1.

17.4.5 Committee discussed the case and observed that in the instant case TRAN-1 had been filed before due date, High Court order was available, jurisdictional tax authority had recommended the case but the error in instant case was not apparent on the face of record as error of transposition of values in wrong column. As per extended scope of ITGRC the error should be apparent on face of record as having the scenario where the credit was entered in wrong column while filing the TRAN-1 before due date. Values posted in wrong column was a verifiable fact which could be ascertained from the already filed TRAN-1, however the instant case was not having such scenario and having the situation where taxpayer did not declare last digit of Cenvat Balance i.e. '4' of Rs. 1,34,84,304 and therefore instead of availing the amount of Rs. 1,34,84,304 they availed the ITC of Rs. 13,48,430 in TRAN-1 which resulted in short availment of ITC of Rs. 1,21,35,874. The fact that Rs. 1,34,84,304 ITC was available to taxpayer could not be verified from the record of already filed TRAN-1 as it was indicated as Rs. 13,48,430 by the taxpayer, hence it was not considered as an error apparent on face of record. Therefore, the case seemed to be not squarely covered by the extended scope of ITGRC as laid down by 32nd GST Council decision and subsequently criteria specified in 8th ITGRC. Committee found that the case did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC.

18. Decision for Agenda 3

i. Allowed reopening of portal for 01 case of Subcategory A1 (Annexure 4) as per Extended Scope of ITGRC decided in 32nd GST Council Meeting and subsequently the mechanism/process approved in 8th ITGRC.

ii. Not found 04 cases of Subcategory A2 (Annexure 4) suitable to take decision as per extended scope of ITGRC as laid down by 32nd GST Council decision and subsequently criteria specified in 8th ITGRC.

Agenda Item 4: Cases covered under the Adfert Technologies Pvt. Ltd judgement in view of dismissal of SLP by Hon'ble Supreme Court filed by the UOI.

19. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that the GST Council, in its 26th meeting held on 10th March 2018, approved setting up of a Grievance Redressal Mechanism to address IT issues or IT glitches where owing to glitches of GSTN, relief was needed to be given to a section of taxpayers such as allowing filing of any Form or Return prescribed in law or amending any Form or Return that has already been filed.

20. The Council authorized the GIC (GST Implementation Committee) to act as ITGRC (IT Grievance Redressal Committee) with participation of CEO, GSTN and the DG(Systems), CBIC. As per Circular 39/13/2018 dated 03.04.2018, IT Grievance Redressal Mechanism was put in place to address only technical glitches.

21. Further, in 32nd GST Council Meeting, Council had approved to extend the scope of ITGRC to also consider on merits, the specific cases as covered under the orders of the Hon'ble High Court of Madras and by any other Hon'ble High Court as sent by any State or Central authority, to the GST Council Secretariat having certain **non-technical issues** viz. errors apparent on the face of record, where the following conditions were satisfied:

i. TRAN-1, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the record will not cover instances where there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and
ii. The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorized by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority).

22. **Scope of ITGRC:**

Scope of ITGRC was approved by GST Council, on two occasions which was specified in CBIC Circular 39/13/2018 dated 03.04.2018 and 32nd GST Council Meeting Minutes, as under:

i. As per Circular 39/13/2018 dated 03.04.2018, ITGRC was mandated to address only technical glitches. (cases to come through GSTN)
ii. As per 32nd GST Council Decision, ITGRC was also mandated to address **non-technical issues** (cases to route through GST Council Secretariat) with following conditions that in the cases
a. there shall be High Court directions
b. TRAN-1 should have been filed before due date i.e. 27.12.2017

c. Errors apparent on the face of record should be there which should be other than a non-technical issue

d. Clear recommendation from jurisdictional Commissioner should be there.

23. Based on above mechanism the scenario had emerged that if the case was not found fit for being allowed to file/revise TRAN-I/II as per Circular 39/13/2018 dated 03.04.2018 and also the case was not found suitable as per extended scope of ITGRC, field formations were given direction vide letter 13.11.2018 and 01.08.2019 issued by Commissioner (legal), CBIC to consider filing of review petition/ Writ Appeal/ SLP against the directions of Hon'ble High Courts.

24. Civil writ petitions in 102 different cases (**Adfert Technologies Pvt. Ltd. & Ors v. Union of India in CWP No. 30949 of 2018)** were filed by various taxpayers before Hon'ble High Court, Punjab and Haryana on account of them not being able to carry forward their unutilized CENVAT credit. The issue involved being that these taxpayers could not file Form TRAN-1/ TRAN-2 and/ or they incorrectly filed the said form by the "**stipulated last date**" provided as per Section 117 of CGST Rules, 2017 i.e. December 27, 2017 and wished to file/ amend Form TRAN-1/ TRAN-2. The Petitioners had pleaded that no time limit for availing transitional credit was prescribed under the relevant section of the said Act but Rule 117 of the **Central Goods and Services Tax Rules, 2017** ("**CGST Rules**") provided for a period of 90 days from the appointed day i.e. July 1st, 2017 which was extended from time to time & the last date was December 27th, 2017.

25. The Hon'ble Punjab & Haryana High Court had passed an order dated 04.11.2019 in the matter as under:

- GST is an electronic system-based tax regime and most of the people in India are not very conversant with such electronic mechanisms.
- Accrued unutilized credits are a vested right of the Petitioners and cannot be taken away as such by the Respondents just on account of procedural or technical grounds.
- The court also relied on the judgements cited by the Petitioners in the case of **Siddharth Enterprises Vs the Nodal Officer** as well as **Krish Authomotors Pvt. Ltd. Vs UOI and others.**
- directed the Respondents to permit the Petitioners to file or revise TRAN-1 either electronically or manually on or before November 30th, 2019. The Respondents are at liberty to verify genuineness of claim of Petitioners but nobody shall be denied to carry forward legitimate claim of CENVAT/ITC on the ground of non-filing of TRAN-I by 27.12.2017.

26. Against the above order of Hon'ble High Court, Union of India had preferred SLP 4408/2020 in the Hon'ble Supreme Court. However, vide order dated 28.02.2020 **Hon'ble Supreme Court has dismissed the SLP** in the matter and ordered that they were not inclined to exercise their jurisdiction under Article 136 of the Constitution.

27. In view of the dismissal of CBIC SLP, the TRAN-1 claims of 102 parties covered under Hon'ble High Court order in case of M/s Adfert Technologies Pvt. Ltd. could come forward for examination and grant of TRAN-1 benefit in view of Hon'ble High Court order attaining finality. Moreover, there appeared to be no scope and choice in these cases than to give the benefit of transitional credit through reopening of the portal. It was therefore felt that such cases did not require to be further examined by ITGRC as ITGRC had no scope to exercise its power in such cases as per its mandate decided by GST Council and the clear cut directions of Concerned High Court. It was clarified by Commissioner, GST

Policy-II that SLP against the above order of Hon'ble High Court was filed by Revenue in case of one of the petitioners only, viz. M/s Adfert Technologies Pvt Ltd. Hon'ble Supreme Court dismissed the SLP *in-limine* in specific facts and circumstances of the said case, without declaring any law in the matter. Legal opinion is being sought whether order of Hon'ble High Court has attained finality or not in respect of other 101 parties involved in the said order and whether the said order of Hon'ble High Court is challengeable in respect of other 101 parties, as the facts and circumstances of various cases may vary from case to case. Therefore, final view on the action as per direction of Hon'ble High Court in respect of these 101 parties needs to be taken based on the decision regarding further legal action against order of Hon'ble High Court in respect of these 101 parties.

28. Therefore, it was placed before the Committee that the issue may be discussed and field formations of Centre/States may be clarified accordingly as under:

i. In cases where Hon'ble High Court/Supreme Court had given categorical finding and ordered that taxpayer in that particular case be allowed to file/revise its TRAN-1/TRAN-2; the case be examined for suitable action by jurisdictional Commissioner/State for deciding as to-
    a. Whether file an appeal needs to be filed against that order at appropriate judicial forum; or
    b. To accept the order leading to issuance of the directions by jurisdictional Central/State Tax authority to GSTN to implement that order in writing.

In both above scenarios as such no role of ITGRC arises and cases need not be referred to ITGRC.

ii. In cases where the Hon'ble High Court/ Supreme Court had given the directions to examine the taxpayer's application/representation and process as per law/procedure and take appropriate action vis a vis filing/revising its TRAN-1/TRAN-2, following may be initiated:
    a. the case may be examined by jurisdictional Central/State Tax authority and **technical glitch cases** may be referred to ITGRC through GSTN as per CBIC circulars dated 03.04.2018 and dated 04.02.2020.
    b. If the case is covered under the extended scope of ITGRC as decided in 32nd GST Council Meeting, such **non-technical glitch cases** may be checked and certified before sending by the concerned Jurisdictional Commissioner/State along with clear recommendations to GST Council Secretariat.

29. Committee had discussed above issues and discussions were held mainly regarding the following aspects:

i. As Rule 117(1A) of CGST Rules had been amended and due date of filing TRAN-1 had been extended to 31st March, 2020 in cases where recommendations of GST Council was made. So, till which date the taxpayer can submit their representations about non-filing/ non-amendment of TRAN-1/ TRAN-2 by due date due to technical glitches to field formations as per Rule 117(1A) read with Circular 03.04.2018 and dated 04.02.2020?

ii. What to do in cases where Hon'ble High Court/Supreme Court had given categorical finding and ordered that taxpayer in that particular case be allowed to file/revise its TRAN-1/TRAN-2 and the said order has been accepted by the jurisdictional State/Centre tax field formations?

30. Above issues were discussed and Committee had observed as under:

30.1 For issue at para 29(i) above, it was observed that the Rule 117(1A) of CGST Rules, 2017 was amended by notification no. 02/2020- CT dated 01 January 2020 and due date of filing TRAN-1 had been extended upto 31st March, 2020 in cases covered in Rule 117 (1A) where recommendations of GST Council was available to open portal. Similarly, due date of filing TRAN-2 had been extended to

30th April, 2020 in those cases. One view emerged that the date 31st March, 2020 is the date by which taxpayer shall file/revise TRAN-1 on portal after completing all the formalities i.e. representing before Nodal Officer, decision by ITGRC and consequent relief/revision at GSTN. Therefore, the date by which representation could be entertained from taxpayer shall be well before 31st March, 2020. As such GSTN has only analysed and presented all cases received by them from the Nodal officers till 29.02.2020. On further deliberations, the view of ITGRC emerged that:

a. There was no time line given in the Rule 117 (1A) up to which a taxpayer could file representation to Nodal Officers and only time limit mentioned in Rule 117(1A) is 31.03.2020 for filing TRAN-1 on the portal for the specified cases recommended by the Council. Therefore, Committee shall not restrict the date of receipt of representations to any date before the date mentioned in Rule 117(1A) i.e. 31st March, 2020. Hence, taking in to account the date of 31st March, 2020 it was decided that all technical glitch cases submitted before Nodal Officers till due date should be forwarded by Nodal officers to GSTN following due procedure and GSTN shall examine all such cases and place before the ITGRC for decision.
b. The letter of Commissioner GST, CBIC issued vide F. No. CBEC-20/10/16/2018-GST (Pt. I)/352 dated 04/02/2020 and O. M. vide F. No. 71/Expansion-ITGRC/GSTC/2019 dated 06/02/2020 issued by GST Council Secretariat in the matter specifying timeline of 15th February 2020 for Nodal officers to send details in the prescribed format to GSTN were just to streamline and expedite the entire procedure.

30.2 For issue at para 29(ii) above, wherein it was observed that in respect of the cases not found fit for being allowed to file/revise TRAN-I/II as per Circular 39/13/2018 dated 03.04.2018 by the ITGRC in its meetings, field formations were given directions vide letter dated 13.11.2018 issued by Commissioner (legal), CBIC to consider filing of review petition/ Writ Appeal/ SLP against the directions of Hon'ble High Courts. Further, vide letter 01.08.2019, Commissioner (legal), CBIC had directed field formations that before filing of review petition/ Writ Appeal/ SLP, it may be ensured that the case was not eligible as per extended scope of ITGRC. Matching advise has also been given to States through letters of GST Council. In cases where Hon'ble High Court/Supreme Court had given categorical finding and ordered that taxpayer in that particular case be allowed to file/revise its TRAN-1/TRAN-2, the case be examined for suitable action by jurisdictional Central/State Tax authority for deciding as to-

a. Whether to file an appeal against that order at appropriate judicial forum; or
b. Whether to accept the said order and if the order is decided to be accepted, issuing the directions in writing by jurisdictional Central/State authority to GSTN to implement that order.

30.3 It was realised during discussions that in both above scenarios, as such no role of ITGRC arose and cases need not be referred to ITGRC. In first scenario, field formations are empowered to file an appeal against that order at appropriate judicial forum, as per procedure. However, in the second scenario, once the order has been accepted by the jurisdictional authority and has attained finality, it needs to be communicated in writing to GSTN with the approval of the competent authority of Centre/ State Tax to implement that order. On this aspect, it was discussed that a final decision regarding filing writ appeal/ review petition/ SLP against any court order or acceptance of the concerned court order in a time bound manner has to be taken by the jurisdictional Central Tax/ State Tax authorities as per prescribed guidelines. In cases pertaining to Central Tax taxpayers, if it is decided by the jurisdictional Central Tax Commissionerate with the approval of the Chief Commissioner concerned to accept the said order of Hon'ble High Court/ Hon'ble Supreme Court as per prescribed procedure, then the same needs to be communicated in writing to GSTN by the concerned Central Tax Commissionerate with the approval of the Chief Commissionerate for implementation of the order of the Hon'ble Court.

Similarly, in case of State Tax taxpayers, if the jurisdictional State Tax authorities decide to accept the said order of Hon'ble Court, then it needs to be communicated in writing to GSTN by the jurisdictional State Tax authorities with the approval of State Tax Commissioner for compliance of the order of Hon'ble Court. On receiving of the communication from the jurisdictional field formation with the approval of the Chief Commissioner of Central Tax or Commissioner of State Tax, as the case may be, GSTN will take action for compliance of Court order for opening of the portal for the said taxpayer. However, the jurisdictional tax authority needs to verify the correctness and eligibility of the said transitional credit claimed by the taxpayers as per provisions of CGST Act 2017 and the rules thereof and to take appropriate remedial action, if required.

31. <u>Decision for Agenda 4</u>:

a. The Committee agreed and directed that cases shall not be referred to ITGRC wherever an appeal against the order of Court at appropriate judicial forum is decided to be filed.

b. The Committee agreed and directed that if the order of High Court to allow filing of TRAN-1/2 etc has been accepted by the jurisdictional Competent Authority of the Centre/ State Tax, then such cases shall not be referred to ITGRC.

c. In cases pertaining to Central Tax taxpayers, if it is decided by the jurisdictional Central Tax Commissionerate with the approval of the Chief Commissioner concerned to accept the said order of Hon'ble High Court/ Supreme Court as per prescribed procedure, then the same needs to be communicated in writing to GSTN by the concerned Central Tax Commissionerate with the approval of the Chief Commissionerate for implementation of the order of the Hon'ble Court. Similarly, in case of State Tax taxpayers, if the jurisdictional State Tax authorities decide to accept the said order of Hon'ble Court, then it needs to be communicated in writing to GSTN by the jurisdictional State Tax authorities with the approval of State Tax Commissioner for compliance of the order of Hon'ble Court. On receiving of the communication from the jurisdictional field formation with the approval of the Chief Commissioner of Central Tax or Commissioner of State Tax, as the case may be, GSTN will take action for compliance of Court order for opening of the portal for the said taxpayer. However, the jurisdictional tax authority will verify the correctness, genuineness and eligibility of the transitional credit claimed by the taxpayers as per provisions of CGST Act 2017 and the rules thereof and will take appropriate remedial action, if required.

d. All technical glitch cases submitted to Nodal Officers by the tax payers till 31st March, 2020 should be forwarded to GSTN as per SOP of GSTN and procedure specified in CBIC Circular 39/13/2018 dated 03.04.2018 and dated 04.02.2020. Thereafter, GSTN shall examine technical logs of all such cases and place before the ITGRC for decision

e. The following issue shall be referred to the Law Committee through GSTN:

- whether the date prescribed under Rule 117(1A) is the last date for completion of all the formalities including the filing/revision of TRAN-1/2 and whether the said date would need to be extended again if the cases have been received upto 31.03.2020 by Nodal Officers and GSTN but considered and approved after 31.03.2020 by ITGRC for being allowed to file/revise TRAN-1/2.

ANNEXURE 1

TRAN 1/TRAN 2 Cases Sent by Nodal Officers to GSTN

	Category	Detailed Description	Count of Taxpayer
A1	Processed with error.	The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details.	66
A2	TRAN-1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date.	The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proof has been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.	04
A4	Migration User - Got New Registration post TRAN-1 end date.	The taxpayer is a migrated taxpayer and has taken registration post TRAN-1 end date with effective date of registration as 1st July 2017.	04
A5	TRAN-1 filed and error in TRAN-2.	As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.	01
B1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST System Logs there is no evidence that the taxpayer has tried for Saving / Submitting / Filing TRAN1	75
B2	TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported.	As per GST System Logs, the taxpayer has tried for Saving / Submitting /Filing fresh or Revision and there are no evidences of system errors in the log.	38
B3	TRAN-1 Successfully Filed as Per Logs with No Valid Error reported.	The taxpayer has successfully filed TRAN1 and no technical error has been found.	36
B4	TRAN-1 filed once but credit not received.	Cases where the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.	21
B5	ISD Taxpayer	Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.	01

B6	TRAN-1 filed and TRAN-2 not attempted and no error in logs.	As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.	09
B7	TRAN-1 not filed, hence Tran-2 not attempted	As per Logs Tran-1 not filed. Table 7(a) & section 7b or section 7(d) value has not been declared from the Taxpayer hence Taxpayer was not eligible for filing Tran-2. Also As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.	01
B8	Tran-1 Filed, Tran-2 Fresh/Revision Attempted with No error or No valid error reported	As per logs, taxpayer has filed Tran-2 for 072017 period before the due date but for later period taxpayer has not tried to file. No error captured in logs.	01
	Total		**257**

Category A1: Cases where the taxpayer received the error 'Processed with error. The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details

S. No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State /Centre**	**Email ID of Nodal Officer**
1	02AABCM1083B1ZA	Morepen Laboratories Ltd.	Morepen Laboratories Ltd.	Public Limited Company	CGST Rs.1,82,41,250/- (Rs. 1,80,04,970/- in respect of C. Ex. Registration No. AABCM1083BXM006 + Rs.	Central Tax Zone Chandigarh Commissionerate Shimla	Sh. H. B. Negi, Commissioner	As per Board letter F no. 267/7/2018-CX.8 dated 04.04.2018, the Commissioner is nodal officer of the CGST	Centre	hb.negi64@gov.in

					2,36,280/- in respect of C. Ex. Registration No. AABCM1083BXM005) 2. Capital goods credit of Rs. 6,36,976/- in respect of C. Ex. Registration No. AABCM1083BXM006 3. The party filed the details in TRAN-2 under Column 7(a) for Rs. 28,41,439/- out of which credit of Rs. 18,27,556/- could not be transmitted due to error			Commissionerate		
2	05AAACM3025E1Z5	M/s Mahindra & Mahindra Ltd.	M/s Mahindra & Mahindra Ltd.	Public Limited Company	CGST amount Rs. 65,98,605/-		Mr. Anurag Mishra, (Deputy Commissioner)		State	anuragmishra75@gmail.com

3	05AAICA1208P2ZO	M/s Alchemy Medicine Pvt Ltd.	M/s Alchemy Medicine Pvt Ltd.	Private Limited Company	CGST amount:-96,03,214.00	Uttarakhand	Mr. Anurag Mishra, (Deputy Commissioner)	Mrs. Sowjanya Commissioner Tax	State	anuragmishra75@gmail.com
4	05AAOFK9776H1ZN	KANHA STEELS	KANHA STEELS	Partnership	102544.7	Uttarakhand	Mr. Anurag Mishra, (Deputy Commissioner)		State	anuragmishra75@gmail.com
5	06AAACJ4677K1Z9	Jay Shree Polymers Pvt. Ltd	Jay Shree Polymers Pvt. Ltd	Private Limited Company	CGST Amount 1149610 SGST Amount 156942	Gurugram (West) Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
6	06AABFC7175K1ZA	Cure Quick Pharmaceutical	Cure Quick Pharmaceutical	Partnership	CGST-816936 SGST - 202508	KARNAL, Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
7	06AACCK6288R1ZP	M/s K.C. Engineers Ltd	M/s K. C. Engineers Ltd	Public Limited Company	CGST: 229024 SGST: 127469	Ambala, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
8	06AAHFG9924C1ZG	GANESH LUBRICANTS	GANESH LUBRICANTS	Partnership	231755	Kaithal, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissi	State	gsttihry@gmail.com

								oner , Haryana		
9	06AAJFD3605P1Z8	Decofloor India	Decofloor India	Partnership	SGST Amount: 955500	Panipat, Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
10	06AAOCS0801N1Z6	SA AIR WORKS INDIA PRIVATE LIMITED	S.A AIRWORKS INDIA PVT LTD	Private Limited Company	CGST=7, 30,255/-	Gurugram (North) Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
11	06ABSPG9079J1ZX	Gulshan Kumar Grover	Samrat Enterprises	Proprietorship	SGST=293649/-	Faridabad (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
12	06ALCPB8569Q1ZI	NARESH KUMAR BANSAL	MAHADEV ENTERPRISES	Proprietorship	789627	Kaithal, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
13	06BNIPG4264J1ZW	PANKAJ GOYAL	D. C. Udyog.	Proprietorship	SGST 90365	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation	Centre	gsttihry@gmail.com

								Commissioner , Haryana		
14	06BTUPB7235A1ZV	JAYANT BANSAL	SHRI KRISHNA CONCRETE PRODUCTS	Proprietorship	1742079	Panchkula, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
15	06CBYPP8069F1ZT	SURENDER KUMAR	VIMAL TIMBER STORE	Proprietorship	SGST 8259	Kurukshetra, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
16	08AABCP1130E1Z1	Prashant Marbles pvt. Ltd	Prashant Marbles pvt. Ltd	Private Limited Company	CGST - 250698 SGST - 134110	(Udaipur), (GST Division-G Chittorgarh , (GST RANGE XXIX Chittorgarh)	Ramdayal Sahu , Assisstant Commissioner		Centre	ac-chittorgarh@rajasthan.gov.in
17	08AAGCB2904H1ZW	BHASKAR FOUR WHEELS PRIVATE LIMITED	BHASKAR FOURWHEELS PRIVATE LIMITED	Private Limited Company	CGST - 1625341.91	CIRCLE-A, SIKAR, AC/CTO WARD	Kamal Rohilla (Assissant Commissioner)		State	AC-SIKAR@RAJASTHAN.GOV.IN
18	09AAACT5741N1ZW	Tirupati Foam Limited	M/s. Tirupati Foam Limited	Public Limited Company	CGST Amount: Rs. 22,58,275 SGST Amount: 0	Central Tax Commissionerate: G.B. Nagar (Meerut Zone)	Name: Sh. Ishendra Kashyap Designation: Assistant Commissioner,	Name: Sh. Madan Mohan Singh Designation: Commissioner,	Centre Jurisdiction	Ishendra.Kashyap@icegate.gov.in

							Central Tax	Central Tax		
19	09AAGCC4913P1Z7	Chimate Technology Private Limited	M/s. Chimate Technology Private Limited	Private Limited Company	CGST Amount: Rs. 29,25,750 SGST Amount: Rs. 2,00,064.94	Central Tax Commissionerate: G. B. Nagar (Meerut Zone)	Name: Sh. Ishendra Kashyap Designation: Assistant Commissioner, Central Tax	Name: Sh. Madan Mohan Singh Designation: Commissioner, Central Tax	Centre	Ishendra.Kashyap@icegate.gov.in
20	19AAACW3043Q1ZV	WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.	WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.	Public Limited Company	CGST amount :8,81,74,579/- -	Kolkata Zone and Kolkata CGST & CX	Shri Pawan Kumar(Joint Commissioner)	Shri Pawan Kumar(Joint Commissioner)	Centre	pawan.kumar2009@gov.in
21	19AADCS7513E1ZE	SMIFS LIMITED	SMIFS LIMITED	Public Limited Company	CGST amount :16,42,064/-	Kolkata Zone and Kolkata CGST & CX	Shri Pawan Kumar(Joint Commissioner)	Shri Pawan Kumar(Joint Commissioner)	Centre	pawan.kumar2009@gov.in
22	19AAECS8679Q1Z3	SUMANGAL POLYMERS PRIVATE LIMITED	SUMANGAL POLYMERS PRIVATE LIMITED	Private Limited Company	CGST : 505356.00 SGST :708714.61	(KOLKATA-NORTH),(SHYAMBAZAR DIVISION),(RANGE-V)	Smt. Sima Sarkar, Senior Joint Commissioner	DEVI PRASAD KARANAM, COMMISSIONER, COMMERCIAL TAXES	Centre	sima.sarkar@wbcomtax.gov.in
23	19AAECT9735E1Z0	Tashi Air Private Limited	Tashi Air Private Limited	Foregin Company	5544382	State	Shri Pawan Kumar (Joint Commissioner)	Shri A.P.S Suri (Pr. Chief Commissioner)	Centre	Pawan49.Kumar@icegate.gov.in

24	19ACYPA7009H1ZB	PRABHAT AGARWALA	RITIK INTERNATIONAL	Proprietorship	CGST-205077.00	(West Bengal), (CHOWRANGHEE), (ESPLANADE)	Smt. Sima Sarkar, Senior Joint Commissioner	Devi Prasad Karanam, Commissioner, Commercial Taxes	State	sima.sarkar@wbcomtax.gov.in
25	22AACCC7479G1ZN	CHHATTISGARH STEEL & POWER LIMITED	CHHATTISGARH STEEL & POWER LIMITED	Private Limited Company	CGST Amt: 3298702	(Chattisgarh)	Deepak Giri (Joint Commissioner)	CCT	State	deepakgiri.cctd-cg@gov.in
26	24AAACL3332K2ZQ	PANASONIC ENERGY INDIA CO,LTD	PANASONIC ENERGY INDIA CO,LTD	Public Limited Company	22,24,498/-	CGST Vadodara-I	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	Centre	commr-cexvdr2@nic.in
27	24AAACN1258L1ZI	M/s Norris Medicines Ltd	M/s Norris Medicines Ltd	Public Limited Company	32,32,889/-	CGST Vadodara-II	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	Centre	commr-cexvdr2@nic.in
28	24AAACV4048A1ZV	Vijay Tanks and Vessels Pvt. Ltd.	Vijay Tanks and Vessels Pvt. Ltd.	Private Limited Company	3,86,141/-	Vadodara-I	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	State	commr-cexvdr2@nic.in
29	24AABCU9683K1ZR	HEMANT MANDLEWALA	UNITED PETROFER LIMITED	Private Limited Company	CGST Amount : 1854366	(SURAT),(DIVISION-II SURAT),(RANGE-I)	Smt. S.V.VoraDeputy Commissioner of State Tax, Range-16, Surat	Chirf Commisiioner of SGST, Gujarat State	State Jurisdiction	dc16-sur1-gstn@gujarat.gov.in
30	24AAFCD6721M1ZJ	Darsh Pharmachem Ltd.	Darsh Pharmachem Ltd.	Private Limited Company	27,99,530/-	CGST Vadodara-I	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	Centre	commr-cexvdr2@nic.in

31	24AAJFS2313R1ZW	S. B. ENGINEERS	S. B. ENGINEERS	Partnership	CGST: (754314+5250)= 7,59,564.00	State Zone COMMISSIONARATE: VADODARA	Shri D. M. Patel (Deputy Commissioner) Range: 11	Shri J. P. Gupta (Chief Commissioner)	State	dc11-ct@gujarat.gov.in
32	24ALCPR1568D1ZA	CHETANBHAI GIRDHARBHAI RATHOD	PARUL INDUSTRIAL CORPORATION	Proprietorship	SGST amout : 310962.00	State Commissioner	AMIT TIWARI (Deputy Comissioner	Chief. Comissioner	State	
33	26AAACJ3727E1ZV	Bharat Insulation Co.(India) Pvt. Ltd.	Bharat Insulation Co.(India) Pvt. Ltd.	Private Limited Company	77,38,205/-	Daman Commissionerate	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	Centre	commr-cexvdr2@nic.in
34	27AAACA6035C1Z7	Arcadia Travels Pvt. Ltd.	Arcadia Travels Pvt. Ltd.	Private Limited Company	7,57,897/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	State	Vinod1.Nautiyal@icegate.gov.in
35	27AAACI4913P1Z9	M/s Insto Cosmetics Pvt. Ltd	M/s Insto Cosmetics Pvt. Ltd	Private Limited Company	23,38,569/- (it include Rs 2174/- of Edu. Cess and HSE Cess)	Maharashtra	Shri Mahipal Singh Joint Commissioner	Shri K.V.S.Singh Commissioner, CGST & CX, Nashik	Centre	mahipal.s81@nic.in
36	27AAACJ6284E1ZJ	J K INVESTO TRADE (INDIA) LIMITED	J K INVESTO TRADE (INDIA) LIMITED	Public Limited Company	CGST: 193823	WAGLE I.E._503	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
37	27AAACZ4491R1ZF	ZEN TURKEY SOLU	ZEN TURKEY SOLUTIO	Private Limited	SGST : 1,24,353/-	BHIWANDI_503	Mrs. Kalyaneshwari B. Patil(De	Mr. Sanjeev Kumar, Commissi	State	gstit.state@mahagst.gov.in

		TIONS PVT LTD	NS PVT LTD	Company			puty Commissioner of State Tax, Mahavikas)	oner of State Tax, Maharashtra state		
38	27AAFPS4093J1Z8	Ashish Vasanji Shah	Ashish Steel	Proprietorship	1325105 & 62039	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in & shyam.mahanta@icegate.gov.in
39	27AAHCS9834Q1ZC	Sumiran Automation	Sumiran Automation	Private Limited Company	4456540	Palghar Commissionerate	Nilay Bunker	Rakesh Kumar	Centre	Nilay1.Bunker@icegate.gov.in
40	27AALCS1388K1ZR	Centrio Lifespaces Ltd.	Centrio Lifespaces Ltd.	Public Limited Company	99,97,015/-	Mumbai West	Shri Ganapati T Chougule, Assistant Commissioner	Shri. Sandeep Puri, Commissioner	State	Ganapati.Chougule@icegate.gov.in
41	27AAMCA0621Q1ZE	ALIVIRA ANIMAL HEALTH LIMITED	VIJAY GAS INDUSTRY	Public Limited Company	CGST: 99036 SGST: 36542128	WAGLE I.E._504	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
42	27AAMCS4231N1ZW	OMR Realty Pvt. Ltd.	OMR Realty Pvt. Ltd.	Private Limited Company	55,96,302/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	State	Vinod1.Nautiyal@icegate.gov.in
43	27ADVPG7998M1Z8	NITIN RAMDAS GAVANDE	M/s SMAART Pharmaceuticals	Proprietorship	6,83,973/-	Maharashtra	Shri Mahipal Singh Joint Commis	Shri K.V.S.Singh Commissioner,	Centre	mahipal.s81@nic.in

							sioner, CGST& CX Nashik	CGST & CX, Nashik		
44	33AAACB8917G1ZU	BHARTI AIRTEL SERVICES LIMITED	BHARTI AIRTEL SERVICES LIMITED	Public Limited Company	CGST Amount: Rs 8,47,498/- SGST Amount: Rs 9,141/-	Chennai Zone, Chennai North Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
45	33AAACI1509F1Z7	INTEGRATED ENTERPRISES (INDIA) PRIVATE LIMITED	INTEGRATED ENTERPRISES (INDIA) LTD	Private Limited Company	CGST Amount: Rs13,25,707/-	Chennai Zone, Chennai North Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
46	33AAACL3395A1ZY	Leo Metal WorkPrivate Limited	Leo MetalWorkPrivate Limited	Private Limited Company	TRAN 1/Rs.6,73,301/-	STATE	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	State	dc2cs@ctd.tn.gov.in
47	33AAAFO0068J1ZI	ON LOAD GEARS	ON LOAD GEARS	Partnership	CGST Amount: Rs 9,69,699/- SGST Amount: Rs 12,67,066/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
48	33AABCG3365J1ZP	GODREJ CONSUMER PRODUCTS LTD.	GODREJ CONSUMER PRODUCTS LTD.	Public Limited Company	Rs 36,01,897/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

49	33AABCH7295J1ZB	HERMES I TICKETS PRIVATE LIMITED	HERMES I TICKETS PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs 16,88,843/-	Chennai Zone, Chennai South Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	State	comp.chennainorth@gov.in
50	33AABCN3010H1Z5	PMA CONTROLS INDIA LIMITED	PMA CONTROLS INDIA LTD	Public Limited Company	CGST Amount: Rs.12,43,695/-	Chennai Zone, Chennai South Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
51	33AABCS5323E1ZU	SRINIVAS FINE ARTS PVT LIMITED	SRINIVAS FINE ARTS (P) LTD.	Private Limited Company	CGST Amount: Rs. 27,73,314	Chennai Zone, Madurai Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri CP Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
52	33AACCD4171G1Z0	DONG SUNG AUTOMOTIVE INDIA PRIVATE LIMITED	DONG SUNG AUTOMOTIVE INDIA PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs.13,42,869/-	Chennai Zone, Chennai Outer Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
53	33AACCI5198J1ZB	RAVAGO SHAH POLYMERS PRIVATE LIMITED	RAVAGO SHAH POLYMERS PVT LTD.	Private Limited Company	CGST Amount: Rs.1,82,54,103/-	Chennai Zone, Chennai Outer Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
54	33AACFA0367N1ZK	ASIA LEATHERS	ASIA LEATHERS	Partnership	SGST Amount: Rs 26,56,093/-	Chennai Zone, Chennai North Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

55	33AADCB0147R1ZM	BHARTI TELEMEDIA LIMITED	BHARTI TELEMEDIA LIMITED	Public Limited Company	TRAN-1/CENVAT CREDIT Rs.10,69,783/-	STATE	J Rasal Doss Solomon, Deputy Commissioner/System Analyst	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary/ Commissioner of Commercial Taxes	State	dc2cs@ctd.tn.gov.in
56	33AADCT0557D1ZR	TJSV STEEL FABRICATION AND GALVANIZING (INDIA) LIMITED	TJSV STEEL FABRICATION AND GALVANIZING(INDIA) LIMITED	Public Limited Company	CGST Amount: Rs 49,50,151/-	Chennai Zone, Coimbatore Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
57	33AEOPJ8373D1ZD	JOHN ROSE	J.R.INDUSTRIES	Proprietorship	CGST Amount: Rs.1,29,623/-	Chennai Zone, Chennai Outer Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
58	36AAACB8917G1ZO	BHARTI AIRTEL SERVICES LIMITED	BHARTI AIRTEL SERVICES LIMITED	Public Limited Company	278522	Begumpet	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in
59	36AAACP4072C1ZS	PROCTER & GAMBLE HOME PRODUCTS PRIVATE LIMITED	PROCTER & GAMBLE HOME PRODUCTS PRIVATE LIMITED	Private Limited Company	38247150	Hyderabad Rural STU-3	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in

60	36AABFF7473M1ZZ	FRAME CRAFT	FRAME CRAFT	Partnership	469663	HYDER NAGAR - II	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in
61	36AAGFS4294J1ZQ	SOMANI BROTHERS	SOMANI BROTHERS	Partnership	1577957	Charminar	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in
62	37AAACB8917G1ZM	Bharti Airtel Services Limited	Bharti Airtel Services Limited	Public Limited Company	Rs.3,00,770/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR, IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
63	37AAACN6932H1ZD	NACL INDUSTRIES LIMITED	NACL INDUSTRIES LIMITED	Public Limited Company	CGST: 8,68,456/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in
64	37AARFP5934H2ZN	PAVITHRA FOAM PRODUCTS	PAVITHRA FOAM PRODUCTS	Partnership	CGST : 658480	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR, IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in

65	37AAUPN4226B1ZN	NAGESWARA RAO GUNA	SRI VENKATAWARA ENTERPRISES	Proprietorship	CGST AMOUNT Rs.6,52,185-00	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR, IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
66	37ABDPA3240Q1ZO	UMA MAHESWARA RAO ADUSUMILLI	TECHNOWELD INDUSTRIAL WORKS	Proprietorship	CGST: 34,627/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in

Category A2: TRAN-1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date. The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proof has been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.

S. No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**
67	08AAGFG4193E1ZE	GANPATI MOTORS	GANPATI MOTORS	Partnership	CGST - 3161711	Centre	GST RANGE-XXXVI - HANUMANGARH-I		Centre	ac.ctd.hgarh-b@rajasthan.gov.in
68	08AAMFJ2554J1Z1	Jain Auto Corp	Jain Auto Corp	Partnership	CGST - 1043705 SGST - 692769	Circle-Chittogarh,AC/CTO ward	Ramdayal Sahu , Assisstant Commissioner		State	ac-chittorgarh@rajasthan.gov.in

69	29AAGCC3921P1Z7	CHETTINAD MANGALORE COAL TERMINAL PRIVATE LIMITED (CMCTPL)	CHETTINAD MANGALORE COAL TERMINAL PRIVATE LIMITED (CMCTPL)	Company (Private Limited Company)	CGST 99,08,451/-	Bangalore/Mangalore	Shri Sanjay Pant, Principal Commissioner	Shri D. P. Nagendra Kumar, Prinicipal Chief Commissioner	Centre	comexmng@nic.in
70	37AAKFD7487J1ZQ	DREAMS WORLD	DREAMS WORLD	Partnership	CGST AMOUNT :Rs.2,67,669 SGST AMOUNT :Rs.2,67,669	Centre - Kakinada Town	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	Centre	ap-jcgstn@apct.gov.in

Category A4: Migration User - Got New Registration post TRAN-1 end date. The taxpayer is a migrated taxpayer and has taken registration post TRAN-1 end date with effective date of registration as 1st July 2017.

S. No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**
71	24AAGCA9645N1Z6	Hubtown Bus Terminal (Vadodara)	Hubtown Bus Terminal (Vadodara)	Private Limited Company	58,86,243/-	Vadodara-I	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	State	commr-cexvdr2@nic.in

		Pvt. Ltd.	Pvt. Ltd.							
72	27AAHCP7199M1ZH	PCL SHIPPING PVT.LTD.	PCL SHIPPING PVT.LTD.	Private Limited Company	90,69,226/- (*)	CGST & CE, MUMBAI EAST	Shri Kunal Kashyap, Joint Commissioner	SHRI M.V.S. CHOUDARY, Principal Commissioner	Centre	kunal.kashyap81@gov.in
73	33AAGCC6040B1ZB	ILV DISTRIPARK (MWC) PRIVATE LIMITED		Private Limited Company	CGST Amount Rs.28994153/-	Chennai Zone, Chennai South Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri CP Rao, Chief Commissioner, Chennai Zone	Un Allocated	comp.chennainorth@gov.in
74	34AGZPR2303J1Z1	RAVINDRA SINGH RATHORE	BHAVANI MARKETING COMPANY	Proprietorship	SGST Amount: Rs 2,97,975/-	Chennai Zone, Puducherry Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Un Allocated	comp.chennainorth@gov.in

CATEGORY A5: TRAN1 FILED AND ERROR IN TRAN2: As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.

S.No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**

75	27AACPT3443L1ZE	Surinder Krishanlal Thapar	Nitin Motors	Proprietorship	13,31,015/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	State	Vinod1.Nautiyal@icegate.gov.in

Category B1: Cases in which as per GST system log, there are no evidences of error or submission/filing of TRAN1. As per GST System Logs, the taxpayer has neither tried for saving / submitting or Filing TRAN1.

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer
76	03AAACE6808K1ZR	ESSEN FORGE PRIVATE LIMITED	ESSAN FORGE P LTD	Private Limited Company	CGST AMOUNT 26114	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
77	03AAACG6089J1ZI	G S RADIATORS LIMITED	G S RADITORS LTD	Public Limited Company	CGST AMOUNT 7684490	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
78	03AAAFC5808J1ZR	CHANDI RICE MILLS	CHANDI RICE MILL SUNAM	Partnership	SGST AMOUNT 8217	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in

79	03AACCG8741R1Z5	G S ENGITECH PRIVATE LIMITED	G S ENGG TECH P LTD	Private Limited Company	CGST AMOUNT 5572807	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
80	03AATPG8315P1Z7	GAGAN GUPTA	Dharam Pal & Sons	Proprietorship	CGST AMOUNT 461854	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
81	03AKLPS5855J1ZN	SUKH AMRIT SINGH	M/s Unique Motors	Proprietorship	CGST AMOUNT 4168760	Punjab	Pawan Garg	Vivek Pratap Singh	Centre	detcldh@punjab.gov.in
82	03ALLPG4850E1ZF	SOURAV GOEL	B.K. ENTERPRICES	Proprietorship	CGST AMOUNT 262567	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
83	03APHPM2329G1Z7	VINAY MAHAJAN	M/s VK Iron Store Industries	Proprietorship	681076	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
84	03AUZPD6264G1ZE	BHAGWAN DASS	KRISHAN TRADING CO.	Proprietorship	CGST AMOUNT 130276 SGST AMOUNT: 44974	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
85	03FXMPS4446C1ZD	SUMAN	M/s Param Steel Industries	Proprietorship	CGST AMOUNT 221573	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
86	05AAHCA5831F1ZY	M/S Amit Autowheels private limited	M/S Amit Auto wheels private limited	Private Limited Company	CGST Amount : RS-9894905.53	Uttarakhand	Anurag Mishra, Deputy Commissioner	Sowjanya Commissioner Tax	State	anuragmishra75@gmail.com
87	05AMKPA7039D1ZF	M/s Shree Shyam Scrap Traders	M/s Shree Shyam Scrap Traders	Proprietorship	ITC amount Rs. 3,58,3		Mr. Anurag Mishra, (Deputy		State	anuragmishra75@gmail.com

					89.50/-		Commissioner)			
88	06AACCV3551G1ZH	BINATONE TELECOMMUNICATION PVT LTD.	BINATONE TELECOMMUNICATION PVT LTD.	Public Limited Company	CGST Amt. Rs. 5463177	Gurugram (South), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
89	06AADCK2121Q1ZI	KAFF APPLIANCES INDIA PRIVATE LIMITED	KAFF APPLIANCES (INDIA) PVT. LTD.	Private Limited Company	CGST Amt. Rs. 1,73,03,154.39	Gurugram (South), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
90	06AAECB0249F1Z4	BLISS REFRIGERATION PRIVATE LIMITED	BLISS REFRIGERATION PVT LTD	Private Limited Company	CGST =8,19,330/-	Gurugram (North) Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
91	06AAEFU3019M1Z2	United Overseas	United Overseas	Partnership	SGST Amount: 625000	Panipat, Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
92	06AAFCD2995K1Z9	M/S DATONG MACHANIC AND ELECTRIC	M/S DATONG MACHANIC AND ELECTRIC	Private Limited Company	NOT SHOWN BY THE DEALER	Rewari Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation	State	gsttihry@gmail.com

		PRIVATE LIMITED	PRIVATE LIMITED					Commissioner , Haryana		
93	06AAFPJ6031R1ZF	Dhanraj Jain	Savitri Steel Industries	Proprietorship	CGST=1708299 SGST=84164	Sonepat, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
94	06AAGFA0878E1ZO	AFFLATUS INTERNATIONAKL	AFFLATUS INTERNATIONAL	Partnership	CGST-3047596	Gurugram (West), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
95	06AANCA6088L1Z2	Ambar Autotech Pvt Ltd	Ambar Autotech Pvt. Ltd.	Private Limited Company	CGST:206029	Faridabad (West), HAryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
96	06ACLPR9177N1ZK	SITA RAM	Shri Bhagwan Sita Ram	Proprietorship	SGST 44396	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
97	06AECPS1308B1Z4	Saroj Sharma	Shiv Auto Mobiles	Proprietorship	SGST=334400/-	Faridabad (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation	State	gsttihry@gmail.com

								Commissioner , Haryana		
98	06AENPA2441N1ZI	Jindu Ram Arora	JJ Engineering Works	Proprietorship	SGST =130859/-	Faridabad (North) , Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
99	06AEVPK9265L1ZK	NARESH KUMAR	Pawan Trading Company.	Proprietorship	SGST 38702	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
100	06AGJPN1422G1ZP	Naresh	Hare Krishna Trading Company	Proprietorship	SGST Amount = 319559 CGST Amount = 93600	Hisar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
101	06AGSPB4532E1ZN	SUNIL KUMAR BANSAL	Sunil Trading Company	Proprietorship	SGST 926083	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
102	06AGUPK6969L1ZC	SANTOSH KUMAR	Shyam Enterprises	Proprietorship	SGST 113073	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation	State	gsttihry@gmail.com

								Commissioner , Haryana		
103	06AIJPM0591R1ZM	NIRMALA MITTAL	Nirmal Trading.	Proprietorship	SGST 108557	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
104	06AMOPK0430E1ZG	DINESH KUMAR	Dinesh Trading Company	Proprietorship	SGST 13560	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
105	06ANWPG1250H1Z0	RAM KUMAR GARG	Grag Motors	Proprietorship	SGST 800	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
106	06BHKPK7074E1Z8	ASHOK KUMAR	Shiv Iron Store	Proprietorship	SGST 10559	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
107	06CJBPA1182M1ZF	abhishek	Nand Kishore Ram Parsad	Proprietorship	SGST 12267	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation	State	gsttihry@gmail.com

								Commissioner , Haryana		
108	08AACCK2045G2ZS	REX PIPES AND CABLES INDUSTRIES LIMITED	REX PIPES AND CABLES INDUSTRIES LIMITED	Public Limited Company	CGST - 932063	CIRCLE-A, SIKAR, AC/CTO WARD	Kamal Rohilla (Assissant Commissioner)		State	AC-SIKAR@RAJASTHAN.GOV.IN
109	08AAGCB9064N1Z2	BLOW TECHNOLOGY PRIVATE LTD	BLOW TECHNOLOGY PRIVATE LTD	Private Limited Company	CGST - 339802	State	AC-CIRCLE B HANUMANGARH		State	ac.ctd.hgarh-b@rajasthan.gov.in
110	08AAICP0593Q1ZO	PARASVNATH CARS PVT LTD (PARASAVNATH CARS PRIVATE LIMITED)	PARASVNATH CARS PVT LTD (PARASAV NATH CARS PRIVATE LIMITED)	Private Limited Company	CGST - 3526750	State	Circle-A, Sriganganagar, AC / CTO Ward		State	ac.ctd.hgarh-b@rajasthan.gov.in
111	08AAJHK7065G1ZY	KARAN KUMAR MADAN HUF	BHAGWATI TYRES	HUF	CGST - 135419.26	Centre	GST RANGE - XXXVII - HANUMANGARH-II		Centre	ac.ctd.hgarh-b@rajasthan.gov.in
112	08AAKFT3910A1ZI	TIJARIA LED IND.	TIJARIA LED IND.	Partnership	CGST - 318764 (CENVAT)	AC/CTO WARD, Circle-E, Jaipur-I, Commercial Taxes Dept.	Ram Prasad Verma (Deputy Commissioner)		State	ac-jaipur-e@rajasthan.gov.in

113	08AALFC0582C1ZO	CHARBHUJA MARBLE & GRANITE	CHARBHUJA MARBLE & GRANITE	Partnership	CGST-687492	State Tax, Udaipur	Narendra Mohan Bhamu, Joint Commissioner (Adm), State Tax Officer, Ward-Iii, Circle-C, Udaipur		State	acto.fnr.c3@rajasthan.gov.in
114	08AARFM3263C2Z7	M.K. ENTERPRISES	M.K. ENTERPRISES	Partnership	CGST-815768.5	AC/CTO WARD, Circle-E, Jaipur-I, Commercial Taxes Dept.	Ram Prasad Verma (Deputy Commissioner)		State	ac-jaipur-e@rajasthan.gov.in
115	08AAVCS7051D1Z0	SIROT SEEDS AND CHEMICAL IND P. LTD	SIROT SEEDS AND CHEMICAL IND P. LTD	Private Limited Company	CGST-201837	Centre	GST RANGE-XXXVI-HANUMANGARH-I		Centre	ac.ctd.hgarh-b@rajasthan.gov.in
116	08ABOPG1655N1Z7	MAHAVEER PRASHAD GODARA	KISAN SALES CORPORATION	Proprietorship	SGST-213812	Suratgarh-Sriganganagar	Kamal Raj Songara Assistant Commissioner		State	ac-suratgarh@rajasthan.gov.in
117	08ABOPG3705D1ZX	ARUNDA GUPTA (ARUNA GUPTA)	ANKSHU TECH (ANKSU TECH)	Proprietorship	CGST-201515	Alwar	P. R. Meena, Deputy Commissioner		State	ac-bhiwadi-b@rajasthan.gov.in
118	08ABQPG5416P1Z2	JAGDISH RAI GARG	S S PESTICIDE & FERTILIZER (M/S	Proprietorship	CGST-31955.75 SGST	State	Circle-A, Hanumangarh - Ward-1		State	ac.ctd.hgarh-b@rajasthan.gov.in

			S.S.PESTICIDES & FERTILIZERS HMO)		- 22132					
119	08ABVPG0490N1Z1	RAKESH KUMAR GUPTA	KUMAR SANITATIONS (KUMAR SANITATION)	Proprietorship	CGST - 502087	Centre	GST RANGE - XXXVII - HANUMANGARH-II		Centre	ac.ctd.hgarh-b@rajasthan.gov.in
120	08ADPPC9863R1ZG	RAJESH KUMAR CHHABRA (RJESH KUMAR CHHABRA)	LUXMI SALES	Proprietorship	CGST - 353785.8	State	Circle-B, Hanumangarh, AC / CTO Ward		State	ac.ctd.hgarh-b@rajasthan.gov.in
121	08AETPS1816H1Z2	MAHESH KUMAR SEKHSARIA	JAMNA DASS MAHESH KUMAR	Proprietorship	SGST - 342475	Suratgarh-Sriganganagar	Kamal Raj Songara Assistant Commissioner		Centre	ac-suratgarh@rajasthan.gov.in
122	08AFKPS3125D1ZJ	SHANTI DEVI SHARMA	ALANKAR ENGINEERS	Proprietorship	CGST - 286504 SGST - 1442392	State Tax, Udaipur	Dinesh Kumar Tailor, Assistant Commissioner, State Tax, Circle-C, Udaipur		State	ac.udaipur@rajasthan.gov.in
123	08AXIPS3032R1ZT	NEMICHAND SHARMA	FATEHPUR AUCTION HOUSE	Proprietorship	SGST - 224830	(Circle-A, Sikar - Ward-2)	Kamal Rohilla (Assissant Commissioner)		State	AC-SIKAR@RAJASTHAN.GOV.IN
124	19AAGCS2217N1Z1	SAVERA DIGITAL INDIA PVT. LTD.	SAVERA DIGITAL INDIA PVT. LTD.	Private Limited Company	CGST - 10,31,178.00	(West Bengal), (DHARMATOLA),	Smt. Sima Sarkar, Senior Joint	Devi Prasad Karanam, Commissioner,	State	sima.sarkar@wbcomtax.gov.in

						(BOW BAZAR)	Commissioner	Commercial Taxes		
125	21AAEFK5458J1ZB	KAMDAR AGENCIES	KAMDAR AGENCIES	Partnership	SGST:0 CGST:0	STATE	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	Cuttack - I City Circle	dcctitp@odishatax.gov.in
126	22AAGCS2217N1ZE	SAVERA DIGITAL INDIA PRIVATE LIMITED	SAVERA MARKETING AGENCY PRIVATE LIMITED	Private Limited Company	CGST: 8,73,572/-	Chhattisgarh	Deepak Giri, Joint Commissioner State Tax	CCT	Centre	deepakgiri.cctd-cg@gov.in
127	22AAJFK4392C1ZK	KRISHAK SATHI	KRISHAK SATHI	Partnership	CGST: 546288 SGST: 840743	Chhattisgarh	Deepak Giri, Joint Commissioner State Tax	CCT	Centre	deepakgiri.cctd-cg@gov.in
128	24ABOFS7165H1ZQ	SAFE GRUH UDHYOG	SAFE GRUH UDHYOG	Partnership	SGST 150843	Centre, Division-3, Surat, Range 3	N. S. Pandor, Deputy Commissioner Of State Tax, Surat	CHIEF COMMISSIONER	State	dc15-sur1-gstn@gujarat.gov.in
129	27AAACM5118Q1Z4	MURZELLO METAL FINISH SYSTEMS PRIVATE LIMITED	MURZELLO METAL FINISH SYSTEMS PRIVATE LIMITED	Private Limited Company	CGST - 1559601	Centre Jurisdiction, Range - III / State Jurisdiction, Vileparle - East_704 (Jurisdictional Office)	Shilpa V. Patil, State Tax Officer (C-946), Nodal Division -06, Mumbai			stoc946.0509@gmail.com

130	27AAAFE6788K1ZW	EFFICIENT ENGINEERING	EFFICIENT ENGINEERING	Partnership	CGST Amount : 1607601.43 SGST Amount : 299359.00	VILEPARLE-EAST_501 (Jurisdictional Office) /	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)B. Patil	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	kalyani.pb@mahagst.gov.in,
131	27AABCV9796J1ZG	V2 TECH VENTURES PRIVATE LIMITED	V2 TECH VENTURES PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs. 77,62,994/-	CGST Mumbai Zone, Belapur Commissionerate	Manpreet Arora, Commissioner	Sungita Sharma, Pr. Chief Commissioner	Centre	Manpreet.Arora@icegate.gov.in
132	27AADCD4027A1Z9	Dhruvika Chemicals Trading Pvt. Ltd.	Dhruvika Chemicals Trading Pvt. Ltd.	Private Limited Company	14445316	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in
133	27AANPY2907R1ZN	RADHESHYAM RAMDAYAL YADAV	YADAV STEEL	Proprietorship	CGST: 30015 SGST: 155078	WAGLE I.E._702	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
134	27AELPT3760P1ZL	SHEMIN JITENDRA THACKER	GLOBAL PETROCHEM	Proprietorship	CGST : 2,41,937/-	BHIWANDI_605	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax,	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in

							Mahavikas)			
135	27AKNPS5283J1ZD	ARUN MAHADEV SAWANT	VIJAY GAS INDUSTRY	Proprietorship	CGST: 39,13,572/- SGST: 10,76,382/-	BHIWANDI_607	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
136	27AOYPK5885R1ZE	ZAIFULLAH SHAFAT MOHAMMED KHAN	BRIGHT TRADING COMPANY	Proprietorship	CGST: 41421	WAGLE I.E._704	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
137	29AABFK9347B1ZB	M/s. Karnataka Metal Company Ltd.	M/s. Karnataka Metal Company Ltd.	Partnership	Rs. 62,25,284/- Excise duty paid on stocks available with the taxpayer as on 30.06.2017.	Zone: Bengaluru Central Tax Zone Commissionerate: Bengaluru South Central Tax Commissionerate	Dr. Anil K. Nigam, Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru	As mentioned in SOP on IT grivance, as per CBIC letter No. 267/7/2018 CX.8 dtd. 04.04.2018, the Commisisoners of CGST is appointed as Nodal Officer for IT grievances	Centre	commr-cexblr1@nic.in

138	29AIEPB8281E1ZA	Shri. Jeetendra Kumar Babulal	M/s.Rajashree Etnerprises, Hospet	Proprietorship	795589	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
139	32AAMFS8117N1ZQ	SKYLINE BUILDERS	SKYLINE BUILDERS	Partnership	CGST: 10195828	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
140	32BIBPM6643P1ZX	VALLIYOTIL MANUKUTH MUNEER	YES YES MARKETING	Proprietorship	SGST: 1276629	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
141	33AADCG0679D1ZX	GANTNER INSTRUMENTS INDIA PRIVATE LIMITED	GANTNER INSTRUMENTS (INDIA) PVT. LTD.	Private Limited Company	CGST Amount: Rs.15,70,342/-	Chennai Zone, Chennai South Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
142	33AAGPW9079F1Z7	LEELA WILSON	WILLIAM METALS	Proprietorship	TRAN-1/Rs.12,708/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/PN PALAYAM	dc2cs@ctd.tn.gov.in
143	33AAPFR3329C1ZD	RADHA AUTOMOBILES	RADHA AUTOMOBILES	Partnership	CGST Amount: Rs.42,90,197/-	Chennai Zone, Chennai Outer Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

144	33ADAPC6098D1ZY	DAMBIKA CHANDRASEKARA RAJU	CASCY FORGE PRODUCTS	Proprietorship	CGST: 444912.03 SGST: 92282.77	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/PATTARAVAKKAM	dc2cs@ctd.tn.gov.in
145	33AEDPA4881L1ZJ	CHANDRASEKARA RAJU ANURADHA	COLD FORM FASTENERS	Proprietorship	SGST: 36110.03	Centre	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	RANGE II	dc2cs@ctd.tn.gov.in
146	33ANVPS3216L1ZH	KORIPELLA SITHA	GENUINE LEATHER	Proprietorship	TRAN 1 /ITC AMOUNT CLAIMED IS 1,62,030/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	state	dc2cs@ctd.tn.gov.in
147	33AVRPS5695K1ZK	PRABHAKARAN SIVAROHINI	PADMASHRI PAINTING TOOL AND ROLLERS	Proprietorship	TRAN-1 SGST: Rs 1,78,000/- CGST: Rs.91,000/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary /Commissioner of Commercial Taxes	State/Thiruparankundram circle	dc2cs@ctd.tn.gov.in
148	37AAQPN7012B1ZT	BRAHMIAH NUKALA	SRI LAKSHMI GANAPATHI TRADERS	Proprieter	3622300	Centre - Bhavanipuram	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA	Centre	ap-jcgstn@apct.gov.in

								PRADESH		
149	37ABEPA8639G1ZN	Manoj Kumar Agrawal	Shree Govardhan Plastics	Proprietorship	SGST: Rs.4,47,923/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
150	37ACNFS8392J1Z6	Sri Vardhan Consrtuctions	Sri Vardhan Consrtuctions	Partnership	SGST: Rs. 5,63,352/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in

Category B2: Cases where TRAN 1 Fresh/Revision Attempted with No error or No valid error reported: As per GST System Logs, the taxpayer has tried for Saving / Submitting/Filing Revision and there are no evidences of system errors in the log.

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer

151	05AQUPG7970R1ZQ	KRATI GARG	A K ENTERPRISES	Proprietorship	85348	Uttarakhand	Anurag Mishra, Deputy Commissioner		State	anuragmishra75@gmail.com
152	05BAFPS1797A1ZR	VIJAY SHARMA	RAHUL TYRES	Proprietorship	478599/-	Uttarakhand	Anurag Mishra, Deputy Commissioner		State	anuragmishra75@gmail.com
153	05CDAPS9169P1ZO	RAM PRASAD SINGH	SHRI RAM ENTERPRISES	Proprietorship	72695	Uttarakhand	Anurag Mishra, Deputy Commissioner		State	anuragmishra75@gmail.com
154	06AAHPT6236G1ZJ	Nisha Tyagi	Rachna Enterprises	Proprietorship	SGST =162273/-	Faridabad (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
155	06AEGPG0033D1ZC	MURLI MANOHAR GOYAL	Shree Shyam Wire	Proprietorship	SGST 97659	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
156	06AERPR9333L1ZO	Gagan Rawal	Vision India	Proprietorship	SGST Amount: 100000	Panipat, Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
157	06BPOPG1804C1ZD	Ankur Garg	Ankur Trading Company	Proprietorship	SGST Amount = 107465	Hisar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and	State	gsttihry@gmail.com

								Taxation Commissioner , Haryana		
158	09AAQCS2435Q1ZI	S.I. Energy Ventures Pvt. Ltd.	M/s. S.I. Energy Ventures Pvt. Ltd.	Private Limited Company	CGST Amount: Rs. 13,30,198 SGST Amount: Nil	Central Tax Commissionerate: G. B. Nagar (Meerut Zone)	Name: Sh. Ishendra Kashyap Designation: Assistant Commissioner, Central Tax	Name: Sh. Madan Mohan Singh Designation: Commissioner, Central Tax	Centre	Ishendra.Kashyap@icegate.gov.in
159	24AAATJ1944Q1ZC	JYOTA BAI TRUST CAERO INDUSTRIES	AERO IND	Society/ Club / Trust / AOP	CGST Amount : 1234661	(Gujarat),(Division - 8),(Range - 18),(Ghatak 73 (Vapi))	Smt. A. R. Patel, Deputy Commissioner of State Tax, Range-18, Valsad	Chief Commissioner of SGST, Gujarat State	State	dc18-sur2-gstn@gujarat.gov.in
160	24AAJCA2289F1ZQ	ASIAN AEROSOL OAN PRIVATE LIMITED	ASIAN AEROSOL OAN PVT LTD	Private Limited Company	CGST Amount : 124180	(Gujarat),(Division - 8),(Range - 18),(Ghatak 74 (Vapi))	Smt. A. R. Patel, Deputy Commissioner of State Tax, Range-18, Valsad	Chief Commissioner of SGST, Gujarat State	State	dc18-sur2-gstn@gujarat.gov.in
161	27AAACW7739B1ZA	WESTERN OUTDOOR STRUCTURES PRIVATE LIMITED	WESTERN OUTDOOR STRUCTURES PRIVATE LIMITED	Private Limited Company	CGST : 425557	NAUPADA_601	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in

162	27AACCI5198J1Z4	Ravago Shah Polymers Private Limited	Ravago Shah Polymers Private Limited	Private Limited Company	CGST: 3,67,66,815/-	BHIWANDI_501	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
163	32AACFK9818J1Z6	K N MATHEW AND COMPANY	K.N. MATHEW & CO.	Partnership	SGST: 701699	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
164	32AAHCS4975Q1ZL	SAIL-SCL KERALA LIMITED	SAIL-SCL KERALA LIMITED	Public Sector Undertaking	CGST: 19710524 SGST: 3697	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
165	32ABXFS6971N1Z3	STEEL WORLD	STEEL WORLD	Partnership	CGST: 228272	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
166	33AAACG0490K1ZS	GOPAL SONS STEELS PRIVATE LIMITED		Private Limited Company	CGST Amount: Rs 40,51,956/-	Chennai Zone, Chennai Outer Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
167	33AACCC5748A1Z4	CHORDIA BROTHERS PRIVAT	CHORDIA BROTHERS PRIVATE LIMITED	Private Limited	TRAN-1/VAT ENTR	State	J Rasal Doss Solomon, Deputy	Name: Sri M.A. Siddique, I.A.S Designati	STATE/ANNA SALAI	dc2cs@ctd.tn.gov.in

		E LIMITED		Company	Y TAX :Rs.25,54,915/-		Commissioner/System Analyst	on: Principal Secretary /Commissioner of Commercial Taxes		
168	33AADPN0509L1ZX	CHANDRA NAHATA	CHANDRA ENTERPRISES	Proprietorship	CGST Amount: Rs.1,55,560/-	Chennai Zone, Chennai North Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
169	33AAECM2461L1ZH	MICRO CNC TECHNOLOGIS PRIVATE LIMITED	MICRO CNC TECHNOLOGIS PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs 37,21,097/- SGST Amount: Rs 36,64,398/-	Chennai Zone, Chennai North Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
170	33AAHPJ0850A1ZG	VINOD KUMAR JAIN	SRI ARIHANT TRADING CENTRE	Proprietorship	TRAN-1/VAT ITC of Rs. 1,56,481/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/CHOOLAI	dc2cs@ctd.tn.gov.in
171	33AAJFH5682C1ZH	Tvl.Hameedha Autos	Tvl.Hameedha Autos	Partnership	TRAN-1/Rs.8,13,841/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/TIRUNELVELI TOWN	dc2cs@ctd.tn.gov.in
172	33AAJFN4510D1ZS	NOORAIN ENGINEERING SYSTEMS	NOORAIN ENGINEERING SYSTEMS	Partnership	CGST Amount: Rs 2,26,109/-	Chennai Zone, Salem Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

173	33AALCA4962D1ZT	A.R.S. Electricals Pvt Ltd	A.R.S. Electricals Pvt Ltd	Private Limited Company	TRAN-1/ ITC credit of Rs. 1,47,325/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/ KODAMBAKKAM	dc2cs@ctd.tn.gov.in
174	33AALCS3371E1ZG	SCIOINSPIRE CONSULTING SERVICES (INDIA) PRIVATE LIMITED	SCIOINSPIRE CONSULTING SERVICES (I) PVT LTD	Private Limited Company	CGST Amount: Rs 57,73,314/-	Chennai Zone, Chennai South Commissionerate	Shri K M Ravichandran Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
175	33AAMFA1395A1ZV	ARUNA INTERNATIONAL	M/S ARUNA INTERNATIONAL	Partnership	TRAN-1/Rs. 7,33,937/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/SANKARANKOVIL	dc2cs@ctd.tn.gov.in
176	33AAMFP0532G1ZJ	PRINCE INFRASTRUCTURES	PRINCE INFRASTRUCTURES	Partnership	CGST Amount: Rs. 13,33,256/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
177	33ABTPA7021M1ZL	L ARUNA	ARUNA.I , ARUNA POWERLOOM	Proprietorship	TRAN-1 VAT /ITC: Rs.6,53,785/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary /Commissioner of Commercial Taxes	STATE/SANKARANKOVIL	dc2cs@ctd.tn.gov.in

178	33ABYPR2158R1ZL	RAMANATHASETHUPATHI BRAHMMA KRISHNA RAJESWARI	ASWIN ENTERPRISES	Proprietorship	SGST Amount: Rs 2,63,266/-	Chennai Zone, Chennai South Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
179	33AJTPS5820J1ZP	JAGANATHAN SARASWATHI	J.SARASWATHI,YARN,CLOTH J.SARASWATHI POWER LOOMS	Proprietorship	TRAN-1/VAT ITC : Rs. 1,77,051	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary /Commissioner of Commercial Taxes	STATE/SANKARAN KOVIL	dc2cs@ctd.tn.gov.in
180	33AOLPC3935K1ZX	ARUNAGIRI CHITRA SIVASANKAR	A.. CHITHRA SIVASANKAR,YARN,JAWLI. SHIVA FABRICS	Proprietorship	TRAN-1/Rs.1,33,731/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/SANKARAN KOVIL	dc2cs@ctd.tn.gov.in
181	34AAATN0026H1Z3	NEW TRUST	INTERNATIONAL GUEST HOUSE (A UNIT OF NEW TRUST)	Society/ Club / Trust / AOP	RS. 1,62,340/-	STATE	K. Sridhar, Deputy Commissioner (ST)	L. Kumar Commissioner (ST), Puducherry	State	dcctax.pon@nic.in
182	36AASFM4537E1Z1	MAMTA PLAST	M/S MAMTA PLAST NANDIGAMA	Partnership	885491	NACH ARAM-II	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in

183	36AKZPM1360L2ZH	YAKOOB ALI MOHAMMED	S S MOTORS	Proprietorship	225992	MAHABOOBABAD	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in
184	36BMPPK9315J1ZI	SHASHI KONDA	SATHWICK POLYMERS	Partnership	1618909	NALGONDA-II	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	State	ac_gstn@tgct.gov.in
185	37AAACI2693G1ZI	IVAX PAPER CHEMICALS LIMITED	IVAX PAPER CHEMICALS LTD	Private Limited Company	CENVAT/ CGST Rs.1277145 4/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
186	37AAFCS2077P1ZQ	SIVAANSSH INFRASTRUCTURE DEV PVT LTD	SIVAANSSH INFRASTRUCTURE DEV PVT LTD	Private Limited Company	CGST RS.685944 SGST RS.685944	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
187	37AAIFS1277P1ZH	S B Motor Corp	SB Motor Corp	Partnership	CGST : Rs. 56,36,598/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT),	SRI PEEYUSH KUMAR ,IAS CHIEF COMMI	State	ap-jcgstn@apct.gov.in

							Andhra Pradesh	SSIONER(ST), ANDHRA PRADESH		
188	37AAOCA7568G2Z3	AYAAN EXCLUSIVE PVT LTD	AYAAN EXCLUSIVE PVT LTD	Private Limited Company	8982433.15	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR ,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	Centre	ap-jcgstn@apct.gov.in

Category B3: Cases where the taxpayer has Successfully Filed as Per Logs with No Valid Error reported: The taxpayer has successfully filed TRAN-1 and no technical errors has been found.

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer
189	01AAACI3924J2ZX	GILLETTE INDIA LIMITED	Gillette India Ltd.	Private Limited Company	CGST = Rs.1304311.00	State Tax Commissionerate	Sandeep Kumar Programmer	Sh. P.K.Bhat, KAS Commissioner State Taxes Department, UT of J&K	State/UT	coordinatorjmu@jkcomtax.gov.in

190	01AAACP4072C1Z5	PROCTER & GAMBLE HOME PRODUCTS PRIVATE LIMITED	Procter & Gamble Home Products Ltd.	Private Limited Company	CGST = Rs.3501984.22	State Tax Commissionerate	Sandeep Kumar Programmer	Sh. P.K.Bhat, KAS Commissioner State Taxes Department, UT of J&K	State/UT	coordinatorjmu@jkcomtax.gov.in
191	01AAACP6332M1ZL	PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED	Procter & Gamble Hygiene and Health Care Ltd	Public Limited Company	CGST = Rs.807051.00	State Tax Commissionerate	Sandeep Kumar Programmer	Sh. P.K.Bhat, KAS Commissioner State Taxes Department, UT of J&K	State/UT	coordinatorjmu@jkcomtax.gov.in
192	03AAOPB4391H1ZU	MADAN LAL BANSAL	NATIONAL ENGINEERING CO	Proprietorship	CGST AMOUNT 1320301	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
193	03ADDPK9097K1Z6	HARPREET KAUR	BHARAT TOOLS COMPANY	Proprietorship	CGST AMOUNT 170488	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
194	03AIWPP4013G1ZA	SURINDER PAL	VINOD MEDICINE AGENCY	Proprietorship	SGST AMOUNT: 133184	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
195	03AJOPS4530J1Z0	GURPREET SINGH	G.H. MOTOR COMPANY	Proprietorship	CGST AMOUNT 508053	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
196	05AXGPS6102E1ZR	PARMESHWAR MARKETING	PARMESHWAR MARKETING	Proprietorship	1394152	Uttarakhand	Anurag Mishra, Deputy Commissioner		State	anuragmishra75@gmail.com

197	05BCCPR9595L1ZS	JYOTI RANI	RAGHAV ENTERPRISES	Proprietorship	132093.7	Uttarakhand	Anurag Mishra, Deputy Commissioner		State	anuragmishra75@gmail.com
198	06AACCG9347F1ZK	GBTL LIMITED	GBTL LIMITED	Public Limited Company	CGST 26822399	Bhiwani, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
199	06AACCV5288J1ZW	VALUE ONE RETAIL PVT. LTD.	Value One Retial Pvt. Ltd.	Private Limited Company	SGST-5688670 CGST-0	KARNAL, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
200	06AADCV4254H1ZC	ETRADE MARKETING PVT. LTD.	ETRADE MARKETING PVT. LTD.	Private Limited Company	SGST-0 CGST-3340740	KARNAL, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	Centre	gsttihry@gmail.com
201	06AAEPL5097Q1Z0	AAR KAY ENTERPRISES	Manju Ladda	Proprietorship	SGST =426125/-	Faridabad (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com

202	06AAMCS7911H1Z4	Sampark Leminators Pvt Ltd	Samparak Leminators Pvt Ltd	Private Limited Company	CGST: 5320380 SGST: 1494260	Sonepat, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
203	06AAPPG0304G1Z7	Girdhari Lal & Sons	Vijay Kumar Gupta	Proprietorship	SGST =543954/-	Faridabad (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
204	06AEWPK0295H1Z4	Krishan Chand Kansal	M/s K.C. Engineers	Proprietorship	SGST: 1244411 CGST: 0	Ambala, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
205	08AAACI3960L1ZC	Izzy Metals P. Ltd.	Izzy Metals P. Ltd.	Private Limited Company	CGST: 1934982 SGST: 0	Central Tax Zone: Jaipur Comm'te: Jaipur	P K Singh, Chief Commissioner (In Situ)	Archana P. Tiwari, Chief Commissioner	Centre	commr-cexjpr@nic.in
206	08AALCS3285P1ZH	SHRI GANGA VEHICLES PRIVATE LIMITED	SHRI GANGA VEHICLES PRIVATE LIMITED	Private Limited Company	CGST - 64375000	CIRCLE-A, SIKAR, AC/CTO WARD	Kamal Rohilla (Assissant Commissioner)		State	AC-SIKAR@RAJASTHAN.GOV.IN

207	08ACRPK6698M1ZF	Om Prakash Kejriwal	Rama Ply & Timber (KEJRIWAL INDUSTRIAL CORPORATION)	Proprietorship	CGST-546164	(Jaipur) (GST Division-F, Jaipur), (GST Range-XXVII)	sana Siddiqui (Joint Commissioner (Adm))		Centre	dc-jaipur-3@rajasthan.gov.in
208	19AEGPG9918P1ZO	DIPAK CHANDRA GHOSH	GEETA PAINT HARDWARE	Proprietorship	SGST-694820.00	(West Bengal), (24 PARGANAS), (SALT LAKE)	Smt. Sima Sarkar, Senior Joint Commissioner	Devi Prasad Karanam , Commissioner, Commercial Taxes	State	sima.sarkar@wbcomtax.gov.in
209	23AANFS1521R1ZU	SUREKA PHARMA	SUREKA PHARMA	Proprietorship	Nov 2017-CGST-46622 & SGST-0 Dec 2017: CGST-202213 & SGST-0	MP031/UJ0305 , Indore Commissionerate	Neerav Kumar Mallick, Commissioner	Vinod Kumar Sexena, Chief Commissioner	Centre	neeravkr@nic.in
210	23ABSPK5079J1Z5	DEVESH KANGIA	EKTA SALES AND MARKETING	Proprietorship	CGST CLAIM - RS. 801647/- SGST CLAIM - NIL	MP034/UJ0701 Indore Commissionerate	Neerav Kumar Mallick, Commissioner	Vinod Kumar Sexena, Chief Commissioner	Centre	neeravkr@nic.in
211	23BAWPS0008R1Z3	RENU HARISH SONI	SHRI RAM AUTOMOBILES	Proprietorship	CGST: RS.479108.19/- , SGST: NIL	MP020/UJ0804 Indore Commissionerate	Neerav Kumar Mallick, Commissioner	Vinod Kumar Sexena, Chief Commissioner	State	neeravkr@nic.in

212	24AABCP4044R1Z5	PRAYAGRAJ DYEING & PRINTING MILLS PRIVATE LIMITED	PRAYAGRAJ DYEING & PRINTING MILLS PRIVATE LIMITED	Private Limited Company	CGST Amount : 2070823	(SURAT),(DIVISION-II SURAT), (RANGE-I)	Smt. S.V.Vora Deputy Commissioner of State Tax, Range-16, Surat	Chirf Commisioner of SGST, Gujarat State	State Jurisdiction	dc16-sur1-gstn@gujarat.gov.in
213	27AAACY3623N1Z0	YM Motors Private Limited	YM Motors Private Limited	Private Limited Company	1738151	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in; shyam.mahanta@icegate.gov.in
214	27AAFCM2670J1ZA	Milton Lifecare Pvt.Ltd.	Milton Lifecare Pvt.Ltd.	Private Limited Company	3708522	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	State	Vinod1.Nautiyal@icegate.gov.in
215	27AAGFS8030A1ZI	SUPREME TECHNOLOGY	SUPREME TECHNOLOGY	Partnership	CGST Amount: Rs. 35,51,557/-	CGST Mumbai Zone, Belapur Commissionerate	Manpreet Arora, Commissioner	Sungita Sharma, Pr. Chief Commissioner	Centre	Manpreet.Arora@icegate.gov.in
216	27AALFP9973A1ZU	PLASMA PANELS	PLASMA PANELS	Partnership	CGST : 3,38,662/-	DOMBIVALI_705	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
217	27AARCS3830Q1ZI	Swiftlink Connections Private Limited	Swiftlink Connections Private Limited	Private Limited Company	1035562	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in & shyam.mahanta@icegate.gov.in

218	27AFIPJ1764M1Z2	BHARAT HASTIMAL JAIN	ATTITUDE	Proprietorship	CGST: 94,072/-	DOMBIVALI_705	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
219	29AAAFW7453P1ZC	WEST COAST MOTORS	WEST COAST MOTORS	Partnership	CGST 8,71,109/-	Bangalore/Mangalore	Shri Dharam Singh, Commissioner	Shri D. P. Nagendra Kumar, Prinicipal Chief Commissioner	Centre	comexmng@nic.in
220	32AAACW4514C1ZY	WONDERLA HOLIDAYS LIMITED	WONDERLA HOLIDAYS LTD.	Public Limited Company	CGST: 17312146	Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
221	33AAACE0702C1ZO	E I D PARRY INDIA LIMITED	E.I.D.PARRY (INDIA) LTD	Public Limited Company	CGST Amount: Rs 5,20,428/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
222	33AABFU1459Q1ZS	UNIMACH AUTO INDUSTRIES	UNIMACH AUTO INDUSTRIES	Partnership	Rs.396176/	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	STATE/PADI	dc2cs@ctd.tn.gov.in
223	33AACCJ0197Q1Z7	JM FRICTECH INDIA PRIVATE LIMITED	JM FRICTECH INDIA PRIVATE LIMITED	Private Limited Company	CGST: 26,96,523/- SGST: 2,36,480/-	Centre	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	PS/CCT	IRUNGATTUKOTTAI II RANGE	dc2cs@ctd.tn.gov.in

224	33AQEPP5122E1Z9	SENTHIL VADIVELU PALANIAPPAN	SHANMUGANATHAN STORE	Proprietorship	CGST Amount: Rs.6,00,126/-	Chennai Zone, TIRUCHIRAPALLI Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	State	comp.chennainorth@gov.in

Category B4: Cases where TRAN-1 is filed but credit not received. In these cases the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer
225	03AAECA2000K1ZF	ATUL GLOBAL PVT. LTD.	ATUL GLOBAL PVT. LTD.	Private Limited Company	CGST AMOUNT 94610	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
226	03ABHPG9118P1ZE	JASWANT RAI GUPTA	ATUL COAL TRADERS	Proprietorship	CGST AMOUNT: 146439	Punjab	Pawan Garg	Vivek Pratap Singh	State	detcldh@punjab.gov.in
227	06ACQPY8648A1Z1	POOJA YADAV	HANU CONCRETE PRODUCTS	Proprietorship	284978/-	Rewari, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissi	State	gsttihry@gmail.com

								oner , Haryana		
228	08AGEPC6355N1Z4	SHWETA CHAUDHARY	S.S. ENTERPRISES	Proprietorship	CGST-1317091 SGST-147291	STATE ZONE JAIPUR-III,SPL-4	Rahul Meena (deputy Commissioner)		State	ac-jaipur-spl-4@rajasthan.gov.in
229	18AAJFG6392G1Z1	Gasgen Ferro Alloys LLP	M/s Gasgen Ferro Alloys LLP	Limited Liability Partnership	CGST: 355383 SGST: 0	Dibrugarh	Shri Ravindra Ramchandra Bangar, Commissioner	Shri G.V. Krishna Rao, Chief Commissioner	Centre	dibrugar@gov.in
230	25AADFH6242C1ZU	Hi- Pack	Hi-Pack	Partnership	15,26,773/-	CGST Daman	Satish Dhavale / Commissioner	Ashok Kumar Mehta Chief Commissioner	Centre	commr-cexvdr2@nic.in
231	27AAGCB7343G1ZN	Bulk MRO Industrial Supply Pvt. Ltd.	Bulk MRO Industrial Supply Pvt. Ltd.	Private Limited Company	IGST-125450	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in
232	27ACKPS9920K1ZV	PAVAN KUMAR BHERULAL SANCHETI	PLYWOOD STOCK	Proprietorship	CGST: 56,323/-	BHIWANDI_603	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
233	27AKWPG1658C1Z0	ZAVERBAI LAKHAMSHI GADA	ZALAK ENTERPRISES	Proprietorship	SGST: 3,99,282/-	BHIWANDI_608	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in

234	27AMVPP3140P1Z8	BHAGWATTILAL MEETHALAL PATWARI	NATIONAL LAMINATES	Proprietorship	CGST: 2,61,559/-	BHIWANDI_603	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Mahavikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra state	State	gstit.state@mahagst.gov.in
235	29AACFI5997A1Z6	INTELLIMECH SYSTEMS	INTELLIMECH SYSTEMS	Partnership	CGST Amount: 82044.33 SGST Amount: 82044.33	STATE - LGSTO 130 - BENGALURU/DGSTO-1 BENGALURU	Sri B. V. Murali Krishna, Additional Commissioner of Commercial Taxes (e-Governance), Bangaluru Karnataka	M. S. Srikar, Commissioner of Commercial Taxes (K), Gandhi Nagar, Bangaluru	Centre	addlcom.gst@ka.gov.in
236	29AAGCC5524J1ZG	M/s. Campus Students Communities Pvt. Ltd.	M/s. Campus Students Communities Pvt. Ltd.	Private Limited Company	Rs. 57,76,836/- Cenvat Credit lying in the ST-3 Return filed.	Zone: Bengaluru Central Tax Zone Commissionerate: Bengaluru South Central Tax Commissionerate	Dr. Anil K. Nigam, Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru	As mentioned in SOP on IT grivance, as per CBIC letter No. 267/7/2018 CX.8 dtd. 04.04.2018, the Commisisoners of CGST is appointed as Nodal Officer for IT grievances	Centre	commr-cexblr1@nic.in
237	29ACUPM2906R1ZL	BENAGAL GURUPRASHANTH MADI	COLD AIRE INC	Proprietorship	CGST Amount: 1,90,524.05 SGST Amount:	STATE - LGSTO 130 - BENGALURU/DGSTO-1 BENGALURU	Sri B. V. Murali Krishna, Additional Commissioner of Commercial Taxes (e-Governance	M. S. Srikar, Commissioner of Commercial Taxes (K), Gandhi	State	addlcom.gst@ka.gov.in

					1,90,524.05		), Bangaluru Karnataka	Nagar, Bangaluru		
238	33AACCA0690D1Z9	APURVA INDIA PRIVATE LIMITED	APURVA INDIA PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs. 58,483/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
239	33AACCG5950C1Z0	GETZ TRANSPORT LOGISTICS PRIVATE LIMITED	GETZ TRANSPORT LOGISTICS PVT.LTD.	Private Limited Company	Zero	Chennai Zone, Chennai North Commissionerate	Shri M Sreedhar Reddy, Principal Commissioner	Shri CP Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
240	33AACCH2310K1Z2	HELVETICA LIFESTYLE BOUTIQUE PRIVATE LIMITED	HELVETICA LIFESTYLE BOUTIQUE PRIVATE LIMITED.	Private Limited Company	CGST Amount: Rs.44,59,601/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	State	comp.chennainorth@gov.in
241	33AAECG2528G1ZY	GREY MATTER ACADEMICS PRIVATE LIMITED	GREY MATTER ACADEMICS PRIVATE LIMITED	Private Limited Company	CGST Amount: Rs 52,780/-	Chennai Zone, Chennai North Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
242	33AAECS3316G1ZQ	SHREE AMMAN PHARMA PVT LTD	SHREE AMMAN PHARMA PVT LTD	Private Limited Company	CGST Amount: Rs. 35,28,290/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

243	33AAQPK1424L1ZN	RUBELLA KENNEDY	MERCY ELECTRONICS	Proprietorship	SGST Amount: Rs.3,01,334/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
244	33ABJFS4692L1ZL	SRI GANGA SPINNERS	SRI GANGA SPINNERS	Partnership	TRAN-1/VAT ITC OF Rs. 75.171/- not reflected in ITC Ledger	STATE	J RASAL DOSS SOLOMON, DEPUTY COMMISSIONER/SYSTEM ANALYST	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary/ Commissioner of Commercial Taxes	STATE/ MANDAVELI	dc2cs@ctd.tn.gov.in
245	33AGJPK0012D1Z9	Mercy Electronics	Mercy Electronics	Proprietorship	TRAN 1 /Rs.16,75,120/-	STATE	J. RASAL DOSS SOLOMON, DEPUTY COMMISSIONER/SYSTEM ANALYST	PS/CCT	state/VADAPALANI	dc2cs@ctd.tn.gov.in

Category B5: ISD Taxpayer. Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.

S.No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**

					Amount:					
246	29AABCM2526R3ZX	M/s. Murudeshwara Ceramics Ltd. Hubli	MURUDESHWAR CERAMICS LIMITED	Public Limited Company	6475044	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D. P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in

CATEGORY B6: TRAN-1 FILED AND TRAN-2 NOT ATTEMPTED AND NO ERROR IN LOGS: As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.

S. No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**
247	22AAACI3924J1ZU	GILLETTE INDIA LIMITED	GILLETTE INDIA LIMITED	Public Limited Company	CGST Amt: 1056562	(Chattisgarh)	Deepak Giri (Joint Commissioner)	CCT	Centre	deepakgiri.cctd-cg@gov.in
248	22AAACP4072C1Z1	Procter & Gamble Home Products Pvt. Ltd.	Procter & Gamble Home Products Pvt. Ltd.	Private Limited Company	CGST Amt: 1970714	(Chattisgarh)	Deepak Giri (Joint Commissioner)	CCT	State	deepakgiri.cctd-cg@gov.in

249	22AAACP6332M1ZH	Procter & Gamble Hygiene and Health Care Limited	Procter & Gamble Hygiene and Health Care Limited	Public Limited Company	CGST Amt: 247134	(Chattisgarh)	Deepak Giri (Joint Commissioner)	CCT	State	deepakgiri.cctd-cg@gov.in
250	22AAEFU2126M1ZA	UNIVERSAL DISTRIBUTORS	UNIVERSAL DISTRIBUTORS	Partnership / Retail Business, Wholesale Business	CGST Amt: 2288420	(Chattisgarh)	Deepak Giri (Joint Commissioner)	CCT	State	deepakgiri.cctd-cg@gov.in
251	27AAACI3924J1ZK	Gillette India Ltd	Gillette India Ltd	Public Limited Company	CGST Rs. 62,30,431/-	CGST, Mumbai East	Anagha R. Jakhadi , Superintendent	Shri.M.V.S. Choudary, Principal Commissioner	Centre	Anagha.Jakhadi@icegate.gov.in
252	27AAAFY3924H1Z3	Yash Metal Corporation	YASH METAL CORPORATION	Partnership	83,061/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	Centre	Vinod1.Nautiyal@icegate.gov.in
253	27ACCPT8078P1ZL	Jagdish Chhogaramji Trivedi	Jay Metals India	Proprietorship	2,27,952/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	Centre	Vinod1.Nautiyal@icegate.gov.in
254	27AFOPM3136N1ZX	Pawanraj Ramanlal Mehta	Vinayak Metal Corporation	Proprietorship	1,94,891/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner	Shri Rajesh Puri, Pr. Commissioner	Centre	Vinod1.Nautiyal@icegate.gov.in
255	27AFXPM3381A1Z8	Kalpesh Kumar Dadamchand Jain	Apex Pipes & Tubes	Proprietorship	4,08,260/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant	Shri Rajesh Puri, Pr. Commissioner	Centre	Vinod1.Nautiyal@icegate.gov.in

							Commissioner			

CATEGORY B7: TRAN-1 not filed, hence Tran-2 not attempted: As per Logs Tran-1 not filed. Table 7(a) & section 7b or section 7(d) value has not been declared from the Taxpayer hence Taxpayer was not eligible for filing Tran-2. Also As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.

S. No.	**GSTIN**	**Legal Name**	**Trade Name**	**Constitution of Business**	**Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:**	**State / Central Tax Zone and Commissionerate**	**Name and Designation of Nodal Officer**	**Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)**	**Jurisdiction State/ Centre**	**Email ID of Nodal Officer**
256	19ACQPA9671F1Z7	SANJAY KUMAR AGARWALA	ANNAPURNA FERTILIZERS	Proprietorship	TRAN-1: CGST: 7,733.97; SGST: 8,18,216.12; TRAN -2: CGST: 1,08,906.30, SGST: 1,08,906.30	(West Bengal), (MEDINIPUR), (MIDNAPORE)	Smt. Sima Sarkar, Senior Joint Commissioner	Devi Prasad Karanam, Commissioner, Commercial Taxes	State	sima.sarkar@wbcomtax.gov.in

CATEGORY B8: Tran-1 Filed, Tran-2 Fresh/Revision Attempted with No error or No valid error reported: As per logs, taxpayer has filed Tran-2 for 072017 period before the due date but for later period taxpayer has not tried to file. No error captured in logs.

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer
257	33ABCPL1518K1ZX	LEELABAI KATARIYA	ESAM PARK ENTERPRISES	Proprietorship	TRAN -2 to be filed Rs.1,67,000/-	State	J. Rasal Doss Solomon, Deputy Commissioner/System Analyst	Name: Sri M.A. Siddique, I.A.S Designation: Principal Secretary/Commissioner of Commercial Taxes	State/WASHERMENPET	dc2cs@ctd.tn.gov.in

ANNEXURE 2

TRAN-1/TRAN-2 Cases returned by GSTN to Nodal Officers (cases were not found fit for processing)

S. No.	GSTIN	Legal Name	Trade Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.) CGST Amount: SGST Amount:	State / Central Tax Zone and Commissionerate	Name and Designation of Nodal Officer	Authorised by Name: Designation: (Pr. Chief Commissioner/ Chief Commissioner)	Jurisdiction State/Centre	Email ID of Nodal Officer
1	09AAUCS1870K1ZL	Super Surgmed Private Limited	M/s. Super Surgmed Private Limited	Private Limited Company	CGST Amount: Rs. 14,28,504 SGST Amount: Nil	Central Tax Commissionerate: G. B. Nagar (Meerut Zone)	Name: Sh. Ishendra Kashyap Designation: Assistant Commissioner, Central Tax	Name: Sh. Madan Mohan Singh Designation: Commissioner, Central Tax	Centre	Ishendra.Kashyap@icegate.gov.in
2	05ABVPI6235K1Z8	M/s Meer Sons Traders (INTAJAR)	M/s Meer Sons Traders	Proprietorship	ITC amount Rs. 1,57,000/-	Uttarakhand	Mr. Anurag Mishra, (Deputy Commissioner)		State	anuragmishra75@gmail.com
3	05AAACW6855C1ZF	M/s Windlass Engineers and Services Pvt Ltd	M/s Windlass Engineers and Services Pvt Ltd	Private Limited Company	Rs.37,00,734/- (Thirty Seven Lakhs seven hundred and		Mr. Anurag Mishra, (Deputy Commissioner)		State	anuragmishra75@gmail.com

					Thirty Four)					
4	05AEFPC7169D1ZS	M/s Sona Auto Accessories (GAUTAM CHHADDA)	M/s Sona Auto Accessories	Proprietorship	_		Mr. Anurag Mishra, (Deputy Commissioner)		State	anuragmishra75@gmail.com
5	21AABCB3581B1ZE	BHARAT MOTORS LIMITED	BHARAT MOTORS LTD.	Public Limited Company	SGST: 1313913 CGST: 0	State	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	Bhubaneswar I Circle	dcctitp@odishatax.gov.in
6	27AAEFU9208L1ZP	Umed Sizers, Kupwad	Umed Sizers, Kupwad			Central Tax Zone - Pune Zone / CGST, Kolhapur Commissionerate	V. N. Thete, Commissioner, CGST, Kolhapur Commissionerate	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
7	27ABGPD0868G1ZS	Jayant Sudhakar Mayur	Jayant Sudhakar Mayur			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Vandana K. Jain, Commissioner, CGST, Pune-II Commissionerate	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
8	27AAFCG0829B1Z0	Grampus Shipping and Logistics Pvt. Ltd.	Grampus Shipping and Logistics Pvt. Ltd.			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Vandana K. Jain, Commissioner, CGST	Shri Vasa Seshagiri Rao Chief Commissioner,	Centre	Vandanajain.k15@gov.in

							, Pune-II Commissionerate	GST & Customs, Pune Zone		
9	27AVWPS5864M1Z9	Jumman Skaikh Mohammed Idris Shaikh	Jumman Skaikh Mohammed Idris Shaikh (AYOOB ENTERPRISES)			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Vandana K. Jain, Commissioner, CGST, Pune-II Commissionerate	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
10	27AAFFV2572F1Z3	Vaishnavi Packaging (VAISHNAVI PACKAGING INDUSTRIES)	Vaishnavi Packaging (VAISHNAVI PACKAGING INDUSTRIES)			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Vandana K. Jain, Commissioner, CGST, Pune-II Commissionerate	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
11	27AEKPC1656C1ZV	Marica Printing (SWAPNIL SHIVAJI CHAVAN)	Marica Printing (MARICA PRINTING SERVICES)			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Vandana K. Jain, Commissioner, CGST, Pune-II Commissionerate	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
12	30AACFB2964L2ZL	M/s B.S.S. Natekar	M/s B.S.S. Natekar			Central Tax Zone - Pune Zone / CGST, Goa Commissionerate	Santosh Kumar Vatsa, Principal Nodal Officer, Additional Commissio	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

							ner, CCO, Pune Zone			
13	27AABFB5299F1ZD	M/s Badamikar & Sons	M/s Badamikar & Sons			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Santosh Kumar Vatsa, Principal Nodal Officer, Additional Commissioner, CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
14	21AAFCS4922B1ZY	SHREE BHARAT MOTORS LIMITED	SHREE BHARAT MOTORS LTD.	Public Limited Company	SGST : 322953 CGST : 0	State	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	Bhubaneswar I Circle	dcctitp@odishatax.gov.in
15	30AADCH5885Q1Z1	M/s Handy Training Technologies Ltd.	M/s Handy Training Technologies Ltd.			Central Tax Zone - Pune Zone / CGST, Goa Commissionerate	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
16	27AADCC8362K1ZB	CHAVAN MOTORS DIVISION INDIA PRIVATE	CHAVAN MOTORS DIVISION INDIA PRIVATE LIMITED	Private Limited Company	CGST Amount: 8672373 SGST Amount: 0	Kolhapur Zone	Shri G. S. Misal, Deputy Commissioner of State	Shri N. K. Joshi, Joint Commissioner of State Tax, Solapur	State	dcstltu.solapur@gmail.com

		LIMITED					Tax, Solapur_501			
17	27AACCJ5593N1ZW	J B Dyechem Pvt. Ltd.	J B Dyechem Pvt. Ltd.	Private Limited Company	CGST Amount: Rs. 29,66,308/-	CGST Mumbai Zone, Belapur Commissionerate	Manpreet Arora, Commissioner	Sungita Sharma, Pr. Chief Commissioner	Centre	Manpreet.Arora@icegate.gov.in
18	27AAACI5684H1ZC	SKANEM INDIA PRIVATE LIMITED	Skanem Interlabels Industries Private limited	Private Limited Company		CGST & Central Excise, Division-I, Palghar	Nilay Bunkar, Assistant Commissioner		Centre	D.Shetty@icegate.gov.in
19	03AABCM5674J1ZE	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Private Limited Company	CGST AMOUNT: 607213 SGST AMOUNT: -		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	State	aetcgstpb@gmail.com
20	03AAAFN8429Q1ZV	NAVYUG BICYCLE INDUSTRIES	NAVYUG BICYCLE INDUSTRIES	Partnership	CGST AMOUNT: 756190 SGST AMOUNT: -		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	State	aetcgstpb@gmail.com
21	03AAXPM2861Q1ZW	NARINDER KUMAR MITTAL	RATTAN CHAND MOHIT KUMAR	Proprietorship	CGST AMOUNT: - SGST AMOUNT: 542212		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	State	aetcgstpb@gmail.com

22	03AACFT7741B1ZL	THREE STAR ELECTRIC MOTORS	THREE STAR ELECTRIC MOTORS	Partnership	CGST AMOUNT: 494179 SGST AMOUNT: -		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	State	aetcgstpb@gmail.com
23	03AAIFD7684D1ZH	DAWA BAZAAR	DAWA BAZAAR	Partnership	CGST AMOUNT: - SGST AMOUNT: 472104		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	Centre	detcldh@punjab.gov.in
24	03AAMHM3493H1Z1	MANPREET SINGH HUF	UTILITY MARKETING	Hindu Undivided Family	CGST AMOUNT: - SGST AMOUNT: 217197		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	Centre	detcldh@punjab.gov.in
25	33BHMPK6821R1ZP	MOHANAKRISHNAN KEERTHIKA	PREMKRISHNA ASSOCIATES	Proprietorship	CGST Amount: Rs 2,43,743/-	Chennai Zone, Coimbatore Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
26	33AADCR8355H1Z9	EXXARO TILES PRIVATE LIMITED	EXXARO TILES PRIVATE LIMITED	Private Limited Company	Rs 3,98,582/-	Chennai Zone, Chennai South Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

27	21AAMFN0741P1Z4	NOVELTY GOLD	NOVELTY GOLD	Partnership	SGST: 2015475 CGST: 0	State	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	Ganjam - I Circle	dcctitp@odishatax.gov.in
28	33AAACV1560F1ZR	VIKAS ELASTOCHEM AGENCIES PRIVATE LIMITED	VIKAS ELASTOCHEM AGENCIES PRIVATE LIMITED	Private Limited Company	Rs 33,15,585/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
29	33AAAFC0379A1Z7	CALCUTTA CANVAS CO	CALCUTTA CANVAS CO	Partnership	CGST Amount: Rs 6,76,321/- IGST Amount: Rs 1,50,999/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
30	33AADCK2121Q1ZL	KAFF APPLIANCES INDIA PRIVATE LIMITED	KAFF APPLIANCES (INDIA) PRIVATE LTD.	Private Limited Company	CGST & SGST Amount: Rs 28,00,371/-	Chennai Zone, Chennai North Commissionerate	Smt P. Hemavathi, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
31	33AAACB2538F1Z7	R Stahl Private Limited	R Stahl Private Limited	Private Limited Company	CGST Amount: Rs 25,24,764/-	Chennai Zone, Chennai Outer Commissionerate	Shri K. M. Ravichandran, Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
32	27AACHD4198Q1ZN	Dharamchand Bhikhalal HUF	Royal Creations	HUF	*	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in; shyam.mahanta@icegate.gov.in

33	27AAACV2804Q1Z0	Vijosh Distributors P Ltd.	Vijosh Distributors P Ltd.	Private Limited Company	*	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in; shyam.mahanta@icegate.gov.in
34	21AASPA3748H1ZU	VIKASH KUMAR AGARWAL	VIKASH SALES CORPORATION	Proprietorship	SGST : 0 CGST : 0	Centre	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	CUTTACK IRANGE	dcctitp@odishatax.gov.in
35	27AAAFS5063R1ZM	Sagar Enterprises	Sagar Enterprises	Partnership	2134565	Maharashtra	Shyam K. Mahanta, Additional Commissioner	Rajesh Sanan, Commissioner	Centre	shyam.mahanta@gov.in; shyam.mahanta@icegate.gov.in
36	09AEPPU0582A1ZB	MOHIT UPADHYAY	M/S OM SAI ENTERPRISES	Proprietorship		Agra Sector-18	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
37	09AATFS9368L1ZX	SHANTI AGENCIES	M/S SHANTI AGENCIES	Partnership		Kanpur Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

38	09AABCU5425B1ZM	USL CHEMICALS PVT LTD	U S L CHEMICALS PVT LTD	Private Limited Company		Noida Sector-8	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
39	09AICPV0826D1ZD	HIMANI TRADERS	M/S HIMANI TRADERS	Proprietorship		Nazibabad , Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
40	09AFOPG2268P1ZQ	KANAK MARBLES	M/S KANAK MARBELS	Proprietorship		Kanpur Sector-30	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
41	09AZFPS0446Q1ZO	M/S CITY ELECTRONICS	M/S CITY ELECTRONICS	Proprietorship		RANGE - 4	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	Centre	ctithqlu-up@nic.in

42	09AAAHA7233D1ZR	ASHWANI KUMAR MITTAL HUF	M/S AGRAWAL TRADERS	Hindu Undivided Family		Aligarh Sector-12	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
43	09AIJPA9579R1Z6	MADHUJESH KUMAR ARORA	M/S MICKY MEDICOS	Proprietorship		Bareilly Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
44	09AHUPA8528J1ZR	FAHIM AHMAD KHAN	M/S FAHIM TIMBER TRADERS	Proprietorship		Bareilly Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
45	09AMQPK9101L1ZJ	WASEEM KHAN	M/S INDIAN FURNITURE	Proprietorship		Bareilly Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

46	09ABFPK9450J1Z9	SARFARAZ WALI KHAN	M/S S.S. TIMBERS	Proprietorship		Bareilly Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
47	09ALBPK0004E1ZV	AMIT KUMAR KATARIA	M/S LAN ENGINEERING AND TECHNOLOGIES	Proprietorship		Noida Sector-14	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
48	09AAVPJ4836C1ZF	MANEESHA JAIN	M/S JAIN ASSOCIATES	Proprietorship		Lucknow Sector- 6	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
49	09ADOPG7738A1ZG	Pranav Goel	M/S PRANAV ENTERPRISES	Proprietorship		Noida Sector-4	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

50	09AAUPJ1585F1ZA	SANJEEV JAIN	M/S JAIN PLASTIC AGENCIES	Proprietorship		Lucknow Sector- 6	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
51	09BJAPS8131A1ZF	SANDEEP	M/S KANHA ELECTRONICS	Proprietorship		RANGE - 21	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	Central	ctithqlu-up@nic.in
52	09ATCPS0568A1ZT	MAHIPAL SINGH	M/S CHAUHAN ELECTRONICS	Proprietorship		Noida Sector-13	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
53	09AANCA7478G1Z3	AGATHOS SERVICES PRIVATE LIMITED	M/S AGATHOS SERVICES PRIVATE LIMITED	Private Limited Company		Sector-2,Gautambudha Nagar	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

54	09AABFZ0291K1ZU	3A ELECTRONICS AGENCY	M/s. 3A ELECTRONICS AGENCY	Partnership		Lucknow Sector-19	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
55	09AAAHG7680J1ZX	GURUMUKH DAS	M/S PAWAN PUMPS INDUSTRIES	Proprietorship		Kanpur Sector-29	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
56	09AACCM6909M1ZZ	MAA PET PRIVATE LIMITED	M/S MAA PET PVT LTD	Private Limited Company		Noida Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
57	09APTPG6720P1Z3	Manish Grover	M/S Guru Kripa Agency	Proprietorship			Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

58	09AHEPR7905E1Z6	MAYA RANI	M/S SUNDAR LAL AND SONS	Proprietorship		SHAHJAHANPUR RANGE	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JCI.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	Central	ctithqlu-up@nic.in
59	09AAMCS7903H1ZY	SARDARJI SAREE WALA PRIVATE LIMITED	SARDARJI SAREE WALA PRIVATE LIMITED	Private Limited Company		Lucknow Sector-13	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JCI.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
60	09AACCR2316R1ZZ	REGENT AUTOLINKS PVT. LTD	M/S REGENT AUTOLINKS PVT.LTD.	Private Limited Company		Corporate Circle, Ghaziabad I	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JCI.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
61	09AAIPU5897R1Z7	SUSHILA UPADHYAYA	M/S KASHIKA ENTERPRISES	Proprietorship		Varanasi Sector-13	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JCI.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

62	09ABIPG8976E1Z8	NEERAJ GUPTA	M/S THAI MART	Proprietorship		Ghaziabad Modi Nagar Sector	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
63	09ADSPV4695H1ZH	PANKAJ VISHNOI	M/S VISHNOI BROTHERS	Proprietorship		Jalaun, Sector-3 Orai	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
64	09AARPG9221G1ZH	SANJEEV KUMAR GARG	M/S IOTA ALLOYS	Proprietorship		Ghaziabad Sector-9	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
65	09AADCK6013F1ZS	kirtikunj automobiles pvt ltd	M/S KIRTIKUNJ AUTOMOBILES PRIVATE LIMITED	Private Limited Company		Jaunpur Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

66	09AADCT7135K1ZZ	TEMASME VESELEX INDIA PVT LTD	M/S TEMASME VESELEX INDIA PRIVATE LIMITED	Private Limited Company		Noida Sector-8	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
67	09AUWPG1404E1ZQ	VINOD KUMAR GUPTA	M/S BALAJI TRADING COMPANY	Proprietorship		KAUSHAMBI	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	Centre	ctithqlu-up@nic.in
68	09AARCS4065R1Z9	SKIPPER TECHNOLOGIES INDIA PVT LTD	SKIPPER TECHNOLOGIES INDIA PRIVATE LIMITED	Private Limited Company	4845262.46 CGST	Noida Sector-4	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
69	09AADCR8411L1Z2	RAM MEHER INFRA DEVELOPERS PRIVATE LIMITED	RAM MEHER INFRA DEVELOPERS PRIVATE LIMITED	Private Limited Company		Agra Sector-20	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

70	09AJEPK5567F1Z0	HIMANSHU KATYAL	M/S U P PAINTS	Proprietorship		Ghaziabad Sector-3	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
71	09AAGCA2883G1ZJ	AV MULTI MEDIA PRIVATE LIMITED	AV MULTIMEDIA PRIVATE LIMITED	Private Limited Company		Noida Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
72	09AAFCT0145B1ZS	TOLEXO ONLINE PRIVATE LIMITED	Tolexo Online Private Limited	Private Limited Company		Sector-1,Gautambudha Nagar	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
73	09AAECR5457P1ZL	RUDRA REAL ESTATE LIMITED	RUDRA REAL ESTATE LIMITED	Public Limited Company		Kanpur Sector-11	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

74	09ABEPG5972E1ZM	BRAJENDRA KUMAR GUPTA	M/S LEO AGENCIES	Proprietorship		Kanpur Sector-21	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
75	09AAECR1043H1ZK	RUDRA REALTECH PRIVATE LIMITED	M/S RUDRA REALTECH PVT LTD	Private Limited Company		Varanasi Sector-14	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
76	09AADCT8775D1ZY	TBK FLORANCE CERAMICS PRIVATE LIMITED	TBK FLORANCE CERAMICS PRIVATE LIMITED	Private Limited Company		Noida Sector-6	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
77	09AABCW0086A1ZN	WINDESON TRADEMART PRIVATE LIMITED	WINDESON TRADEMART PRIVATE LIMITED	Private Limited Company		Ghaziabad Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

78	09AACCA4905H1ZU	DEUTSCHE MOTOREN PRIVATE LIMITED	DEUTSCHE MOTOREN PRIVATE LIMITED	Private Limited Company	1985883 CGST (CAN VAT)	Noida Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
79	09AAACW2264R1ZP	Wellmed International Industries Pvt. Ltd.	M/S WELLMED INTERNATIONAL INDUSTRIES P LTD`	Private Limited Company	3622147 CGST (CAN VAT)	Noida Sector-10	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
80	09ADHPA1462A1Z8	ASHISH KUMAR AGARWAL	M/S AGARWAL TRADING COMPANY	Proprietorship	2265437	Bahraich ,Sector-2	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
81	09AALPM5593P1ZN	PARUL MITTAL	M/S SRI RADHAA VALLABH ENTERPRISE	Proprietorship	493211.00 CGST 38759.00 SGST	Noida Sector-4	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in

82	09AAJHM8433Q1ZB	MOHANLAL AGARWAL (HUF)	M/S LOVE STEEL TRADERS	Hindu Undivided Family		Ghaziabad Sector-17	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
83	09AARCS0807P1ZN	SPA INFRAPOWER PRIVATE LIMITED	M/S S P A INFRAPOWER PRIVATE LIMITED	Private Limited Company		Mirzapur Sector-1	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
84	09AADCE3139L1ZG	ERD TECHNOLOGIES PRIVATE LIMITED	M/S ERD TECHNOLOGIES PRIVATE LIMITED	Private Limited Company		Noida Sector-12	Arvind Kumar, Additional Commissioner, Gr-2 IT (Charge JC I.T.)	Amrita Soni, Commissioner, Commercial Tax , U.P.	State	ctithqlu-up@nic.in
85	37AABCF7316A1Z2	FOREL LABS PRIVATE LIMITED	FOREL LABS PRIVATE LIMITED	LIMITED COMPANY (Private Limited Company)	CGST: 8222897	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in
86	37AHMPA4055G1ZH	RAVIPROLU ANJANA	RANK HYDRAULICS	PROPRIETORSHIP	CGST: 922157	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in

							Commissioner			
87	37AADCS0845B2ZO	SEWAYS SHIPPING AND LOGISTICS LIMITED	SEAMASTER SHIPPING AND LOGISTICS (A DIVISION OF SEAWAYS SHIPPING AND LOGISTICS LIMITED)	LIMITED COMPANY (Public Limited Company)	CGST: 14,69,206/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in
88	37AAACA5443N1ZH	Apollo Hospitals Enterprise Ltd	Apollo Hospitals Enterprise Ltd	Public Limited Company	CGST - Rs.1,29,48,864.54/-	ANDHRA PRADESH	M. SRIHARI RAO, COMMISSIONER	Chief Commissioner, Visakhapatnam Zone	State	srihari.rao@gov.in
89	37AAFCA0796B1ZV	A.S.STEEL TRADERS(VSP) PCT.LTD	A.S.STEEL TRADERS (VSP)PCT. LTD	LIMITED COMPANY	CGST: 1,04,10,387/- SGST: 30,11,325/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	Centre	commr-gstvskp@gov.in
90	37AADFA6816H1ZI	A.S.STEEL TRADERS	A.S.STEEL TRADERS	PROPRIETORSHIP	CGST :40,18,330/ SGST :13,82,756/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	State	commr-gstvskp@gov.in
91	37AABCL4746J1Z9	LANTECH PHARMACEUTICALS LIMITED	LANTECH PHARMACEUTICALS LIMITED	Public Limited Company	CGST: 4,01,14,416/-	CGST, VISAKHAPATNAM ZONE	S. Faheem Ahmed, Principal Commissioner	Chief Commissioner, Visakhapatnam Zone	Centre	commr-gstvskp@gov.in

92	19AADCS5359J1ZV	SHREE DARSHAN PACKAGERS PVT. LTD.	SHREE DARSHAN PACKAGERS PVT. LTD.	Private Limited Company	CGST - Rs.3,22,107.00	(West Bengal), (KOLKATA SOUTH), (BHABANIPUR)	Smt. Sima Sarkar, Senior Joint Commissioner	Devi Prasad Karanam, Commissioner, Commercial Taxes	State	sima.sarkar@wbcomtax.gov.in
93	06AACCO3992J1Z4	OCP SUPPORT SERVICES PRIVATE LIMITED	OCP SUPPORT SERVICES PRIVATE LIMITED	Private Limited Company		Gurugram (East), Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
94	06AAACD0225H1ZA	Donaldson India Filter Systems Pvt Ltd	Donaldson India Filter Systems Pvt Ltd	Private Limited Company	CGST Amount 97221689 SGST Amount 0	Gurugram (West) Haryana	Sh. Amit Bhatia, ETO-GST, HQ	Sh. Vijay Kumar Singh, Additional Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
95	21ACWFS0630E2ZB	SAI POLYMERS	SAI POLYMERS	Partnership	SGST: 0 CGST: 483440	State	Dipankar Sahu, Joint Commissioner of CT & GST (IT)	Shri Sushil Kumar Lohani, IAS, Commissioner of CT & GST, ODISHA	Ganjam - II Circle	dcctitp@odishatax.gov.in
96	06AQIPS1993A1ZS	SUNIL SETIA	M/s SETIA ELECTRICALS & ELECTRONICS	Electricals Goods Trading		Gurugram (North) Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner ,	State	gsttihry@gmail.com

								Haryana		
97	06AADCB0775D1Z2	BSB MARKETING PRIVATE LIMITED				Faridabad (East), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
98	06AAKCM5244P2ZW	MSG ELECTRIC SYSTEM PVT LTD				Sirsa, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
99	06AAEPL6201C1ZD	N/S NAVDEEP TRADING CO. SIRSA				Sirsa, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
100	06AACCM8536G1ZF	MOHAN TRACTORS PVT. LTD.				Rohtak, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com

101	06AADCM7220J1ZK	MANGLA TUBES PVT. LTD.				Faridabad (South), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
102	06ABCPY0958L3Z3	M/S HANS RAM YADAV				Gurugram (North), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
103	06GAUPK0605R2Z0	M/S SUKHBIR KUMAR				Gurugram (East), HAryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
104	06AAACT4320R1Z5	Tractel Tirfor Pvt Ltd				Palwal, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
105	06AJSPG1264B1ZI	Aggarwal Marketing				Yamunanagar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and	State	gsttihry@gmail.com

								Taxation Commissioner , Haryana		
106	06AABCE0275B1ZA	M-3 Industries				Faridabad (West), Haryana	Sh. Amit Bhatia , ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
107	06AAFHA4296P1ZU	Ashok Kumar Goel				Yamunanagar, Haryana	Sh. Amit Bhatia , ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
108	06AIGPK5675D1Z9	Ashok Kumar and Arun Kumar Goel				Yamunanagar, Haryana	Sh. Amit Bhatia , ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
109	06AACCC9226D1ZY	Carrier Engg. Pvt. Ltd.				Faridabad , Haryana	Sh. Amit Bhatia , ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com

110	06AAHCM9093K1ZV	MAK Plywood				Yamunanagar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
111	06AGNPJ8436G1Z5	Jain Provisional Store				Yamunanagar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
112	06AFKPG8704L1Z7	Arun Kumar Goel & Sons				Yamunanagar, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner, Haryana	State	gsttihry@gmail.com
113	32AABCM5966D1ZN	MERCHEM LIMITED	MERCHEM LTD	Public Limited Company		Commissionerate of State GST Dept.	Sunil Kumar V State Tax Officer	Anand Singh I A S Commissioner of State GST Department	State	vksuni.ctd@kerala.gov.in
114	37ACAPP9643G1ZC	PASUPARTHI JAYARAM	P CHENGALRAYA CHETTY AGENCIES	PROPRIETORSHIP	SGST AMOUNT :RS.154577	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDH	State	ap-jcgstn@apct.gov.in

							Pradesh	RA PRADESH		
115	37ABKPM1142J1ZM	KONDUR MOHAN KUMAR	SRI BALAJI DIGITALS	PROPRIETOR SHIP	CGST AMOUNT: RS.1589896 SGST AMOUNT :RS.509381	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
116	37ACYFS4654E1ZH	SRI CHAKRA MOTORS	SRI CHAKRA MOTORS	PARTNERSHIP	CGST AMOUNT: RS.1063612	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
117	37AACCM3174A1ZU	MOTHER DAIRY FRUIT & VEGETABLE PRIVATE LIMITED	MOTHER DAIRY FRUIT & VEGETABLE PRIVATE LIMITED	PRIVATE LIMITED COMPANY	CGST AMOUNT: RS.70,74,788 SGST AMOUNT :RS.0	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
118	37AAMCS2873A1ZA	Sindhura Paper Private Limited	Sindhura Paper Private Limited	PRIVATE LIMITED COMPANY	SGST: 13051919	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDH	State	ap-jcgstn@apct.gov.in

							Pradesh	RA PRADESH		
119	37AAOFS8487M1ZZ	Srinivasa Fertilizers and Gl.Goods	Srinivasa Fertilizers and Gl.Goods	Partnership	CGST: 1693424 SGST: 13377654	Centre-Guntur Commissionerate	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	Centre	ap-jcgstn@apct.gov.in
120	37AADFM6344A1ZL	MATURU PANCHAKSHARI	M/S MATURU PANCHAKSHRI	PARTNERSHIP	SGST: 11024763	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
121	37AAGFC0351G1ZT	CHOWDARY AND CO	CHOWDARY AND CO	PARTNERSHIP	SGST: 358325	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
122	37AAECV0408J1ZD	Vital Paper products Limited	Vital Paper products Limited	Private Limited Company	CGST: Rs.22,49,115/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDH	State	ap-jcgstn@apct.gov.in

							Pradesh	RA PRADESH		
123	37AADFT7182P1ZD	TUNUGUNTLA STEELS	TUNUGUNTLA STEELS	Partnership	2008471	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
124	37AFDPM1754P1ZZ	SUBBA RAO MANDAVA	SREE TIRUMALA STEEL TRADERS	Proprieter	819317	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
125	37AAGCG5132Q1Z5	GARUDA PACKAGING PRIVATE LIMITED	GARUDA PACKAGING PRIVATE LIMITED	PRIVATE LIMITED COMPANY	CGST AMOUNT: RS.45,55,102/- SGST AMOUNT: RS.04,35,728/-	State - Andhra Pradesh	S.Sekhar, Joint Commissioner (ST), (IT), Andhra Pradesh	SRI PEEYUSH KUMAR,IAS CHIEF COMMISSIONER(ST), ANDHRA PRADESH	State	ap-jcgstn@apct.gov.in
126	24AAFKV3994N1ZB	VINAYAK TEXTILE	VINAYAK TEXTILE	PARTNERSHIP	SGST - 83406	DC RANGE -17	D.G.SARVAIYA, DEPUTY COMMISSIONER OF STAT	Chief Commissioner	STATE	dc17-sur2-gstn@gujarat.gov.in

							E TAX			
127	24AADCS3050L1ZG	SIDDHARTH WEAVES PVT.LTD	SIDDHARTH WEAVES PVT.LTD	PRIVATE LIMITED	CGST - 1281652	DC RANGE -18	D.G.SARVAIYA, DEPUTY COMMISSIONER OF STATE TAX	Chief Commissioner	STATE	dc17-sur2-gstn@gujarat.gov.in
128	24AAACG8701B1Z8	MARUTI NOUVEAUKNITS PVT.LTD.	MARUTI NOUVEAUKNITS PVT.LTD.	PRIVATE LIMITED	CGST - 4486386	DC RANGE -19	D.G.SARVAIYA, DEPUTY COMMISSIONER OF STATE TAX	Chief Commissioner	STATE	dc17-sur2-gstn@gujarat.gov.in
129	24AARFB1188R1ZQ	RAJESH AGRAWAL	BHAGWATI SALES CORPORATION	PROPRIETOR	CGST - 418915	DC RANGE -20	D.G.SARVAIYA, DEPUTY COMMISSIONER OF STATE TAX	Chief Commissioner	STATE	dc17-sur2-gstn@gujarat.gov.in
130	24APQPS7285E1ZB	AJAYKUMAR RAMNIKLAL SHETH	SWASTIK STORES	PROPRIETOR	CGST amout: 310240.00	State Commissioner	AMITTIWARI (Deputy of State Tax Comissioner) Range -19,	Chief. Comissioner	State	dc19-bhav-gstn@gujarat.gov.in

							Bhavnagar			
131	24AABCL2635C1Z3	L $ T MHPS BOLERS PVT LTD	L $ T MHPS BOLERS PVT LTD	PVT LTD COMPANY	CGST 9,28,00,000/- (9.28 CR) SGST - 12,43,287/-	DC RANGE 15	N.S PANDOR DEPUTY COMMISSIONER OF STATE TAX	CHIEF COMMISSIONER	STATE	dc15-sur1-gstn@gujarat.gov.in
132	24AHPPS7955L1ZD	PRABHUBHAI GORDHANDAS MAHESHWARI	PRABHUBHAI GORDHANDAS MAHESHWARI	PROPRIETOR		DC RANGE 15	N.S PANDOR DEPUTY COMMISSIONER OF STATE TAX	CHIEF COMMISSIONER	STATE	dc15-sur1-gstn@gujarat.gov.in
133	24AAQFP3483Q1ZD	PASHUPATI INDUSTRIES	PASHUPATI INDUSTRIES	PARTNERSHIP	CGST - 977410 SGST - 53740	DC RANGE 15	N.S PANDOR DEPUTY COMMISSIONER OF STATE TAX	CHIEF COMMISSIONER	CENTRE	dc15-sur1-gstn@gujarat.gov.in
134	24AAICA6860F1ZQ	ARHAM SHARE CONSULTANTS PVT LTD	ARHAM SHARE CONSULTANTS PVT LTD	PVT LTD COMPANY	CGST - 602623	DC RANGE 15	N.S PANDOR DEPUTY COMMISSIONER OF STATE TAX	CHIEF COMMISSIONER	STATE	dc15-sur1-gstn@gujarat.gov.in

135	24AEUPP6304E1ZF	RAMESH BAGWANDAS PUNJABI	SINDLAL TYRES SALES AND SERVICES	Proprietorship	CGST - RS. 24,28,636/-	STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	STATE TERRITORY	dc10-ct@gujarat.gov.in
136	24AJOPJ4797N1ZC	RANI RAMKRISHNA JADHAV	SHREE RAM ART	Proprietorship		STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	STATE TERRITORY	dc10-ct@gujarat.gov.in
137	24AANFB8771G1Z6	BARODA ENTERPRISES	BARODA ENTERPRISES	Partnership	SGST - RS. 7,57,000/-	STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	STATE TERRITORY	dc10-ct@gujarat.gov.in

138	24AANFG5940L1Z1	GLOBAL ASSOCIATES	GLOBAL ASSOCIATES	Partnership	SGST - RS. 88,000/-	STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	CENTRE TERRITORY	dc10-ct@gujarat.gov.in
139	24ASNPA7065L1ZH	ROOBI KHATOON ASLAM ANSARI	ASIAN SKY ENGINEERING CO	Proprietorship	-	STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	STATE TERRITORY	dc10-ct@gujarat.gov.in
140	24AQNPM2257N1ZD	MOHAMMAD ASLAM GULAM RASUL ANSARI	ASIAN SKY INFRASTRUCTURE INC.	Proprietorship	SGST - RS. 14,94,000/- CGST - RS.6,21,000/-	STATE TAX ZONE	SHRI S.S RATHOD DEPUTY COMMISSIONER OF STATE TAX, RANGE-10, VADODARA	SHRE J.P. GUPTA CHIEF COMMISSIONER OF STATE TAX, AHMEDABAD	STATE TERRITORY	dc10-ct@gujarat.gov.in

141	29ABGFS9453C1ZV	Shakti Auto Mart	M/S.SHAKTI AUTO MART	Authorized Distributor for Maruti Genuine Parts (Partnership)	1455601	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
142	29AABFA9141P1Z0	M/s. Annapurna Motors	ANNAPOORNA MOTORS	Authorized Dealer : Hero MotoCorp. Ltd (Partnership)	2628814	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
143	29ACIPP7138E1ZB	M/s. Annapoorna Agencies (CHITRIKI PANCHAPPA)	ANNAPOORNA AGENCIES	Authorized dealers of Exide Express batteries (Proprietorship)	155266	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
144	29AHMPP7667H1ZH	M/s. Anand Motors (CHITRIKI PRASHANTH)	ANAND MOTORS	Business trading in Hero Motor corp Ltd. (Proprietorship)	1267536	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
145	29AAAAB3667R1Z3	M/s Belgaum Foundry Cluster, Belagavi	BELGAUM FOUNDRY CLUSTER	Service provider (Society/ Club/ Trust/ AOP)	2506738	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
146	29AAECM7703K1Z5	M/s. Mahant Automtives Pvt. Ltd. Hubli	MAHANTH AUTOMOTIVES PRIVATE LIMITED	Authorized dealer PIAGGIO (Privat	3215957	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Com	Shri. D.P. Nagendra Kumar, Pr.	Centre	sh.dange@gov.in

				e Limited Company)			missioner	Chief Commissioner		
147	29AABCA5552F1ZS	M/s. Ambik Appliances Pvt. Ltd. Hubli	AMBIKA APPLIANCES PVT. LTD.	Dealing in consumer durables (Private Limited Company)	108621	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
148	29AAACE0702C2ZC	M/s. EID Parry Ltd. Ramdurg (formerly –Parry Sugar Ind. Ltd)	E.I.D.-PARRY (INDIA) LIMITED	Manufacturer of sugar (Public Limited Company)	1476279	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
149	29AAPFR3915G1ZU	M/s.Renuka Automotives, Vijaypur	M/S RENUKA AUTOMOTIVE	Authorized dealer Ashok Leyland Light Vehicles (Partnership)	4659211 *party claims unable to file Trans-3due to technical glitches	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
150	29AAACN7325A1ZR	M/s. NMDC Ltd	NMDC LIMITED	Govt. of India Ent. (Public Sector Undertaking)	196146966	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
151	29AACCC8453C1ZP	M/s. Chalukya Motors Pvt. Ltd.Gadag	CHALUKYA MOTORS PRIVATE LIMITED	Authorized dealer PIAGGIO (Private Limited	2338943	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in

				Company)						
152	29ADDPJ0507D1Z3	GAUTAMCHAND JAIN	SRI SRIPAL TRADERS	Cotton Merchants & Ginners (Proprietorship)	422087	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
153	29AAICS8142E1Z5	M/s. Supra Steel and Power Pvt. Ltd.	M/S SUPRA STEEL & POWER PVT LTD	Manufacturer of Steel & Iron products (Private Limited Company)	231036	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
154	29ADVPR8240H1ZR	SALANA GOVINDA RAJU	SRI GANESH APPLIANCES	Dealers for TV Dealers, AC Part (Proprietorship)	260622	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
155	29AOVPS8410H1Z7	JAIBIR SINGH SIWACH	CONGZHOU PACKAGING MACHINERY MANUFACTURING CO	Mfg. of high-tech range of HII Series (Proprietorship)	2045709	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
156	29ABJPR1080P1ZY	M/s. Priya Agencies, Bellary (KAMMALADINNA SIVAGANGA REDDY)	PRIYA AGENCIES	Wholesale business (Proprietorship)	348319	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in

157	29AFJPP1468B1ZD	RAVJI PATEL	M/s. Shanti Steesls and Sanitary Syndicate, Raichur	Dealer in Steel and Sanitary products (Proprietorship)	686205	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in
158	27AAACT0835D1ZQ	M/s Mccann Erickson India Ltd.	MCCANN ERICKSON (INDIA) PRIVATE LIMITED	Private Limited Company		CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner		Centre	Vinod1.Nautiyal@icegate.gov.in
159	27AABCL9656K1ZX	M/s. LaxmiMoulds Industries Private Ltd.	LAXMI MOULDS INDUSTRIES PRIVATE LIMITED	Private Limited Company		CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner		Centre	Vinod1.Nautiyal@icegate.gov.in
160	27AADCP4744N1ZY	M/s. Pell Tech Healthcare Pvt. Ltd.	PELL TECH HEALTH CARE PRIVATE LIMITED	Private Limited Company		CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner		Centre	Vinod1.Nautiyal@icegate.gov.in
161	27AAACP2305G1ZV	M/s.Parag Pharmaceuticals (India) Pvt. Ltd.	PARAG PHARMACEUTICAL INDIA PVT LTD	Private Limited Company		CGST, Mumbai South	Shri Vinod Nautiyal, Assistant Commissioner		Centre	Vinod1.Nautiyal@icegate.gov.in
162	24AAAFV0219J1ZH	VIJAY SALES	VIJAY SALES	PARTNERSHIP	CGST - 5716174 SGST - 186739	CENTRE, DIVISION-2, SURAT, RANGE IV	N.S PANDOR DEPUTY COMMISSIONER OF STATE TAX,	CHIEF COMMISSIONER	Centre	dc15-sur1-gstn@gujarat.gov.in

							SURAT			
163	08BSUPS7747B1Z1	YASH PAL SAINI	SUKH SUVIDHA ENTERPRISES	Proprietorship	CGST-221900	ALWAR	P.R.MEENA, Deputy Commissioner		STATE	ac-bhiwadi-b@rajasthan.gov.in
164	08AACCN1451B1Z0	NAVRATAN PIPE AND PROFILE LIMITED	NAVRATAN PIPE AND PROFILE LIMITED	Public Limited Company	CGST-760453	ALWAR	P.R.MEENA, Deputy Commissioner		STATE	ac-bhiwadi-b@rajasthan.gov.in
165	08AANCS6500K1Z1	SIDDHI VINAYAK CHEMEX INDIA PRIVATE LIMITED	SIDDHI VINAYAK CHEMEX INDIA PRIVATE LIMITED	PRIVATE LIMITED COMPANY	SGST-1044315	STATE	MANISH BAKSHI, ASSISTANT COMMISSIONER, CIRCLE-A, UDAIPUR		STATE	ac-udaipur-a@rajasthan.gov.in
166	08ADAPJ0279R1Z4	MONIR JAIN	BHARAT DIESEL & AUTOMOTIVES	Proprietorship	CGST-3108847 SGST-2310782	JOINT COMMISSIONER (ADM), STATE TAX, UDAIPUR	HITESH TRIVEDI, DEPUTY COMMISSIONER, STATE TAX, CIRCLE-B, UDAIPUR		STATE	ac-udaipur-b@rajasthan.gov.in

167	08AABFT2688Q1ZD	TAIYAB MOTORS	TAIYAB MOTORS	PARTNERSHIP	CGST-133865 SGST-534634 2	STATE: UDAIPUR ZONE	HARISHANKAR KUMAWAT, AC, BANSWARA, UDAIPUR		STATE	AC-BANSWARA-RJ@GOV.IN
168	08AFEPG4791H1ZB	RAJENDRA KUMAR GANDHI	SURBHI AUTOMOBILES	Proprietorship	CGST-346029 SGST-460895	STATE: UDAIPUR ZONE	HARISHANKAR KUMAWAT, AC, BANSWARA, UDAIPUR		STATE	AC-BANSWARA-RJ@GOV.IN
169	08AAFCR1929K1Z3	Rays Power Experys Private Limited (RAYS POWER EXPERTS PRIVATE LIMITED)	Rays Power Experys Private Limited (RAYS POWER EXPERTS PRIVATE LIMITED)	Private limited	CGST-831538 4	Work Contract & Leasing Tax Circle, Jaipur, Zone-3, jaipur (Jurisdictional Office)	Bharat Bhushan Badesara (Assissant Commissioner)		STATE	ac-jaipur-3-wt@rajasthan.gov.in
170	36AACCN3249D1ZP	NAYAN HARDWARE PRIVATE LIMITED	M/S NAYAN HARDWARE PRIVATE LIMITED	Private Limited Company	2650000	GOSHAMAHAL	Radha Sindhiya Linga, Assistant Commissioner, State Taxes	Neetu Prasad, Commissioner, State Taxes, Telangana	Centre	ac_gstn@tgct.gov.in
171	36AAECE0785H1ZL	ETNA HARDWARE OPC PRIVATE LIMITED	ETNA HARDWARE OPC PVT LTD	Private Limited Company	8200000	GUDIMALKAPUR	Radha Sindhiya Linga, Assistant Commissioner,	Neetu Prasad, Commissioner, State Taxes, Telangana	Centre	ac_gstn@tgct.gov.in

							State Taxes			
172	27AAACI4550Q1Z6	M/s ITW India Pvt Ltd	M/s ITW India Pvt Ltd			Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
173	27AABCL1870F1ZO	LEONI CABLE SOLUTIONS (INDIA) PRIVATE LIMITED	M/s. Leoni Cable Solutions (India) Pvt. Ltd	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRI MILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
174	27AKWPG1666Q1Z7	NISHA KIRIT GADA	NEW ZAVERA MOP & BROOM	Proprietorship		BHIWANDI_611	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Maha vikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in
175	27AKFPG8505K1Z0	RASHMI KIRAN GADA	KARUSHYEMI CRAFT	Proprietorship		BHIWANDI_611	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in

							Tax, Maha vikas)			
176	27AABCM9798H1ZS	FUSO GLASS INDIA PRIVATE LIMITED	FUSO GLASS INDIA PVT LTD	Private Limited Company	CGST: 485888	WAGLE I.E._501	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Maha vikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in
177	27AABCM9244N1ZY	CERA SANITARYWARE LIMITED	CERA SANITARYWARE LIMITED	Public Limited Company		WAGLE I.E._502	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Maha vikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in
178	27AARFR6622G2ZT	RIGHT ARC	RIGHT ARC	Partnership		SANDOZBAUGH_703	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Maha vikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in
179	27ADLPB8921B1ZT	BALWANTSINGH SARDAR SINGH BOLIA	SWASTIK AUTO	Proprietorship		WAGLE I.E._501	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in

							Tax, Maha vikas)			
180	27AABAV5267E1ZD	VASTU RACHANA JV	VASTU RACHANA JV	Society/ Club/ Trust/ AOP		RAMNAGAR_706	Mrs. Kalyaneshwari B. Patil(Deputy Commissioner of State Tax, Maha vikas)	Mr. Sanjeev Kumar, Commissioner of State Tax, Maharashtra State	STATE	gstit.State@mahagst.gov.in
181	27AAECP0264G1ZL	KSPG AUTOMOTIVE INDIA PRIVATE LIMITED	KSPG AUTOMOTIVE INDIA PRIVATE LIMITED	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
182	27AAACT3467B1ZK	TETRA PAK INDIA PRIVATE LIMITED	M/s. Tetra Pak India Pvt. Ltd	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
183	27AACCV0528K1Z9	SKH SHEET METALS COMPONENTS PRIVATE LIMITED	M/s. SKH SHEET METALS COMPONENTS PVT LTD.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in

184	27AAHCS8200L1Z4	SILICON SEMICONDUCTORS PVT LTD	M/s. Silicon Semi Conductors Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
185	27AADCK8374M1ZV	TAIYO NIPPON SANSO INDIA PRIVATE LIMITED	TAIYO NIPPON SANSO INDIA PRIVATE LIMITED	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
186	27AAFCB0273N2ZH	BRAMHACORP LIMITED	M/s. BrahmaCorp Ltd. (Hotel Division) (SHERATON GRAND PUNE)	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
187	27AABCT7886R1Z7	TAKSHI AUTO COMPONENTS PRIVATE LIMITED	M/s. Takshi Auto Components (TAKSHI AUTO COMPONENTS PVT LTD)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSIONER, CGST, PUNE I	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexpune1@nic.in
188	27ABAPM0315M1ZU	ARUN PREMCHAND MITTAL	M/s. Rohit Industries	Proprietorship		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	SHRIMILIND GAWAI, COMMISSI	Shri Vasa Seshagiri Rao Chief Commissioner	Centre	commr-cexpune1@nic.in

							ONER, CGST, PUNEI	GST & Customs, Pune Zone		
189	30AABCB8159K1ZO	Berger Beckers Coating Pvt Ltd	Berger Beckers Coating Pvt Ltd	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexgoa@nic.in
190	30AAACT3957G1ZK	The Indian Hotel Company Ltd	The Indian Hotel Company Ltd	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexgoa@nic.in
191	30AAACM1267A1ZC	Minar Travels India Pvt Ltd	Minar Travels (India) Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexgoa@nic.in
192	30AAACH2736F1Z7	Sanofi India Ltd	Sanofi India Ltd	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexgoa@nic.in
193	30AABCA6065B1ZF	Averina International Resorts Pvt Ltd	Not Given (AVERINA INTERNATIONAL RESORTS PRIVATE LTD)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa	Shri Vasa Seshagiri Rao Chief Commissioner GST & Custom	Centre	commr-cexgoa@nic.in

							Commrte	s, Pune Zone		
194	30AABFP9573C1ZH	Pioneer Enterprises	Not Given (PIONEER ENTERPRISES)	Partnership		Central Tax Zone - Pune Zone / CGST, Goa Commrte	K. Anpazhakan, Commissioner, CGST, Goa Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexgoa@nic.in
195	27AAECD8920F1ZO	DBIND Wire Products Pvt. Ltd.	DBIND Wire Products Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
196	27AAATS7796R1Z9	Sonhira S.S.K. (DR PATANGRAO KADAM SONHIRA S S K LTD MOHANRAO KADAM NAGAR WANGI)	Sonhira S.S.K. (DR PATANGRAO KADAM SONHIRA S S K LTD MOHANRAO KADAMNAGAR WANGI)	Society/ Club/ Trust/ AOP		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
197	27AABHV3675H1ZT	Sushil Kumar & Co. (VASUDEO RAMBALLABH BIYANI)	Sushil Kumar & Co. (SUSHIL KUMAR AND COMPANY)	Hindu Undivided Family		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in

198	27AAECS8077J1ZS	Shah Precicast Pvt. Ltd.	Shah Precicast Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
199	27AACCR6469H1Z0	Rajdhani Refinery Pvt. Ltd.	Rajdhani Refinery Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
200	27ABGPJ9649D1ZF	Harshvardhan Industrial Suppliers (SUJEET MANIK RAO JAGDHANE)	Harshvardhan Industrial Suppliers (SATARA COMMUNICATION [CDMA])	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
201	27AAVFM1501D1ZH	Mahendra Ready Mix Concrete Plant	Mahendra Ready Mix Concrete Plant	Partnership		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
202	27AAACK8450F1ZK	Kay Nitroxygen Pvt. Ltd.	Kay Nitroxygen Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Com	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in

							missionerate.			
203	27ALZPS0600G1ZV	Ideal Agencies (VIKRAM BHAGWANRAO SALUNKHE)	Ideal Agencies	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
204	27AFRPK6035R1ZK	Dhananjay Automobiles (NITIN SAMPATRAO KADAM)	Dhananjay Automobiles	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
205	27AADCE7528F1ZM	Anax Industries Pvt. Ltd.	Anax Industries Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	V.N. Thete, Commissioner, CGST, Kolhapur Commissionerate.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	commr-cexklhpr@nic.in
206	27AAEFS8620E1Z8	S.S. Mirje and Company	S.S. Mirje and Company	Partnership		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

207	27AACFA4118R1Z8	Allied Products	Allied Products	Partnership		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
208	27AACCK7947D1ZE	Kirloskar Corrocoat Pvt. Ltd.	Kirloskar Corrocoat Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
209	27AAUCS1584Q1Z8	Savnil Engineers Pvt. Ltd.	Savnil Engineers Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
210	27AAAFI3740F1ZP	Inflow Systems	Inflow Sustems	Partnership		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST,	Shri Vasa Seshagiri Rao Chief Commissioner GST &	Centre	Vandanajain.k15@gov.in

							Pune-II Commrte	Customs, Pune Zone		
211	27AADCT5273A1ZJ	Thermax Babcock & Wilcox Energy Solutions	Thermax Babcock & Wilcox Energy Solutions	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
212	27AAACW0328C1ZT	Konecranes Pvt. Ltd. (KONECRANES AND DEMAG PRIVATE LIMITED)	Konecranes Pvt. Ltd. (KONECRANES AND DEMAG PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
213	27AARCS9668L1Z4	Shubham Housing Developers Pvt. Ltd.	Shubham Housing Developers Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
214	27AAFCR5200B1ZY	Rose Plastic India Pvt. Ltd.	Rose Plastic India Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in

215	27AABCT5650M1ZZ	Tulips Ambbience Pvt. Ltd.	Tulips Ambbience Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
216	27AACCH8413M1ZB	Honour Lab limited	Honour Lab limited	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
217	27AABCU0969Q1ZM	UL Engineering Services and Softwere Pvt. Ltd. (UL ENGINEERING SERVICES AND SOFTWARE PRIVATE LIMITED)	UL Engineering Services and Softwere Pvt. Ltd. (UL ENGINEERING SERVICES AND SOFTWARE PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
218	27AABCB8390C1ZR	B V Bio Corp Pvt. Ltd. (VENKATESHWARA B V BIOCORP PRIVATE LIMITED)	B V Bio Corp Pvt. Ltd. (VENKATESHWARA B V BIOCORP PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer, Addl. Commr. (CCO), PUNE ZONE	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

219	27AAACE7389R1ZP	Ekbote's Logs & Lumbers Pvt. Ltd.	Ekbote's Logs & Lumbers Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
220	27AAXPM1901D1ZQ	Vishwa Developers (JAYANT HARI MULAY)	Vishwa Developers (1. VISHWA DEVELOPERS, 2. KALAVISHWA)	Proprietorship		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
221	27AABCI9109G1ZL	IK Inbata India Pvt. Ltd. (INABATA INDIA PRIVATE LIMITED)	IK Inbata India Pvt. Ltd. (INABATA INDIA PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
222	27AAACE0702C1ZH	EID Parry (India) Limited	EID Parry (India) Limited	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II Commrte	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in
223	27AAFCA9398B1ZG	Now Reality (NOW REALTY PROMOTERS AND BUILDERS PRIVAT	Now Reality (AMIT ENTERPRISES PROMOTERS AND BUILDERS PVT LTD)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Vandana K. Jain, Commissioner, CGST, Pune-II	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	Vandanajain.k15@gov.in

		E LIMITED)					Commrte			
224	27AAKCS7585D1ZW	M/s Scivic Engineering India Pvt. Ltd	M/s Scivic Engineering India Pvt. Ltd	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
225	27AAACO2007Q1ZC	M/s O/E/N India Ltd. (O E N INDIA LIMITED)	M/s O/E/N India Ltd. (O/E/N INDIA LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
226	27AAACM4987H1Z4	M/s Mahindra Steel Service Centre Ltd.	M/s Mahindra Steel Service Centre Ltd.	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

227	27AAVPJ7760M1ZR	M/s Gnat Engineering (ASHA SURENDRA JAIN)	M/s Gnat Engineering	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
228	27AAACJ7690N1ZW	M/s JIMCAP Electronics Pvt. Ltd.	M/s JIMCAP Electronics Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
229	27AACCI1795D1ZM	M/s Intact Automation Pvt. Ltd.	M/s Intact Automation Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
230	27AAACS5218B1ZS	M/s Subhash Shah & Associates (SUBHASH SHAH AND ASSOCIATES	M/s Subhash Shah & Associates (SUBHASH SHAH AND ASSOCIATES ARCHITE	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

		ARCHITECTS PRIVATE LIMITED)	CTS PVT.LTD.)				Commr., CCO, Pune Zone			
231	27AABCM2681H1ZG	M/s Mitcon Consultancy & Engg Services Ltd. (MITCON CONSULTANCY & ENGINEERING SERVICES LTD)	M/s Mitcon Consultancy & Engg Services Ltd. (MITCON CONSULTANCY & ENGINEERING SERVICES LTD)	Public Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
232	27AAFCT3950L1ZY	M/s Tejas Agro Irrigation Systems Pvt. Ltd.	M/s Tejas Agro Irrigation Systems Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
233	27AAYPJ6214B1ZO	M/s Padmavati Automobiles (GIRIDHAR VYANKATESH JOSHI)	M/s Padmavati Automobiles (PADMAVATI AUTOMOBILES)	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

234	27AAFFD3097F1ZF	M/s Diamond Sugar	M/s Diamond Sugar	Partnership		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
235	27ACYFS9797G1ZS	M/s Shiv Enterprises	M/s Shiv Enterprises	Partnership		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
236	30AABCB8394G1ZS	M/s Bagh Bahar Appliances Pvt. Ltd	M/s Bagh Bahar Appliances Pvt. Ltd	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
237	30AACCM0106E1ZI	M/s Schiffer and Menezes (India) Pvt. Ltd.	M/s Schiffer and Menezes (India) Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

							Commr., CCO, Pune Zone			
238	30AACCA3117H1ZF	M/s A.W. Faber Castell (India) Pvt. Ltd.	M/s A.W. Faber Castell (India) Pvt. Ltd. (FABER-CASTELL)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Goa Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
239	27AAEFL8610K2Z3	M/s Laukik Construction Company	M/s Laukik Constructio n Company	Partnership		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
240	27AACCS5421N1Z4	M/s Sutra Systems India Pvt. Ltd.	M/s Sutra Systems India Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

241	27BWMPS8006B1ZF	Bharatkumar Bhawarlal Shah	Bharatkumar Bhawarlal Shah (SHREE MANIBHADRA AGENCY)	Proprietorship		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
242	27AAACZ0929J1Z4	Zaware Creative Enterprises Pvt. Ltd.	Zaware Creative Enterprises Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
243	27AADCP0079L1Z6	PC Soft ERP Solutions Pvt. Ltd. (PCSOFT ERP SOLUTIONS PVT LTD)	PC Soft ERP Solutions Pvt. Ltd. (P. C SOFT ERP SOLUTION PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
244	27AAQFA3003P1Z8	M/s Ace Weld Engineers (ACEWELD ENGINEERS)	M/s Ace Weld Engineers (ACEWELD ENGINEERS)	Partnership		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

							Commr., CCO, Pune Zone			
245	27AACCA5198A1ZV	M/s Aqua Alloys Pvt. Ltd.	M/s Aqua Alloys Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
246	27AABCM1758P1ZZ	M/s Metaltech Techno Projects (I) Pvt. Ltd. (METALTEK TECHNO PROJECTS INDIA PRIVATE LIMITED)	M/s Metaltech Techno Projects (I) Pvt. Ltd. (METALTEK TECHNO PROJECTS (I) PVT LTD)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
247	27AADCB9592L1Z0	M/s B.K. Logistics Pvt Ltd (B K LOGISTICS PRIVATE LIMITED)	M/s B.K. Logistics Pvt Ltd (B K LOGISTICS PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

248	27AAACJ4677K1Z5	M/s Jayashree Polymers Pvt Ltd.	M/s Jayashree Polymers Pvt Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
249	27AAECP1516D1ZU	M/s Pratibimb Flex Pack Pvt. Ltd. (PRATIBIMB FLEX PRIVATE LIMITED)	M/s Pratibimb Flex Pack Pvt. Ltd. (PRATIBIMB FLEX PACK PVT LTD)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
250	27AFFPP6764E1Z6	M/s Shri Shankar Vijay Saw Mill (VIRJIBHAI LADHARAM PATEL)	M/s Shri Shankar Vijay Saw Mill	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
251	27AABFK5277E1ZC	M/s Kolhapur Industrial Sales Corporation	M/s Kolhapur Industrial Sales Corporation	Partnership		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl.	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

							Commr., CCO, Pune Zone			
252	27AAECV5907C1ZF	M/s Vedant Tools Pvt. Ltd.	M/s Vedant Tools Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
253	27AAGCM9811N1ZW	M/s Maruti Tempered Process Pvt. Ltd.	M/s Maruti Tempered Process Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
254	27AHTPG0467D1ZB	Mr. Sopan Dagadu Ghate	Mr. Sopan Dagadu Ghate (GURUDATTA ENGG. WORKS)	Proprietorship		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in

255	27AAACE8389F1ZC	M/s Sarvatra Technologies Pvt. Ltd.	M/s Sarvatra Technologies Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
256	27AABCA5470E1ZX	M/s Adinath Agro Processed Foods Pvt. Ltd.	M/s Adinath Agro Processed Foods Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
257	27AAGCA7184G1ZH	M/s Raymond Fastners (I) Pvt. Ltd. (A RAYMOND FASTENERS INDIA PRIVATE LIMITED)	M/s Raymond Fastners (I) Pvt. Ltd. (A RAYMOND FASTENERS INDIA PRIVATE LIMITED)	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
258	27AAGCM0444D1ZU	M/s M.M. Polymers Pvt. Ltd.	M/s M.M. Polymers Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-I Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO,	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in

							Pune Zone			
259	27ABFFS8746K1ZH	M/s Swift Industrial Corpn (SWIFTIN CORPORATION LLP)	M/s Swift Industrial Corpn (SWIFTIN CORPORATION LLP)	Partnership		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
260	27AADCJ5965B1ZK	M/s Jay Surya Polymers Pvt. Ltd.	M/s Jay Surya Polymers Pvt. Ltd.	Private Limited Company		Central Tax Zone - Pune Zone / CGST, Pune-II Commrte	Akash Chougule, Principal Nodal Officer, Joint Commissioner CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	akash.chougule@gov.in
261	03ACYPA5055D1ZU	RAJESH ARORA	WINNER'S PHARMACEUTICALS	Proprietorship	CGST AMOUNT: - SGST AMOUNT: 45675		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	State	detcldh@punjab.gov.in
262	03AHMPG4978Q1ZL	NITIN GARG	KAY ESS SURGICO	Proprietorship	CGST AMOUNT: - SGST AMOUNT: 335380		Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	Centre	detcldh@punjab.gov.in

263	06AABCI9109G1ZP	INABATA INDIA PRIVATE LIMITED	INABATA INDIA PRIVATE LIMITED	Private Limited Company		Gurugram (South), Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
264	36AAECC3512E1Z6	CONTINENTAL TRANS TECH PRIVATE LIMITED	Continental Trans Tech Pvt Ltd	Private Limited Company		Hyderabad Commissionerate	Shri Raghu Kiran B., Joint Commissioner		Centre	cgst.adc1hydcommte@gov.in
265	36AABCK2417P4Z9	Kesoram Industries Limited	BIRLA TYRES PROP. KESORAM INDUSTRIES LTD	Public Limited Company	Rs.1,61,61,673.20/-.	Hyderabad Commissionerate	Shri Raghu Kiran B., Joint Commissioner		Centre	cgst.adc1hydcommte@gov.in
266	36AACCL5329E1ZO	LS Fibernet Private Limited	LS FIBERNET PRIVATE LIMITED	Private Limited Company		Hyderabad Commissionerate	Shri Raghu Kiran B., Joint Commissioner		Centre	cgst.adc1hydcommte@gov.in
267	36AAHCP5741K1Z2	POORNA BUILDTECH PRIVATE LIMITED	M/S POORNA BUILDTECH PRIVATE LIMITED	Private Limited Company		Hyderabad Commissionerate	Shri Raghu Kiran B., Joint Commissioner		Centre	cgst.adc1hydcommte@gov.in
268	36AAFCP1945H1ZD	Pranit Packaging Private Limited	PRANIT PACKAGING PRIVATE LIMITED	Private Limited Company	Cenvat credit balance of Rs.83,01,100/-	Hyderabad Commissionerate	Shri Raghu Kiran B., Joint Commissioner		Centre	cgst.adc1hydcommte@gov.in
269	27AABFA2930J1ZP	Ansons Electro Mechanical Works	Ansons Electro Mechanical Works	Partnership	1,58,169/-	CGST, Mumbai South	Shri Vinod Nautiyal, Assistant	Shri Rajesh Puri, Pr. Commissioner	Centre	Vinod1.Nautiyal@icegate.gov.in

							Commissioner			
270	27ABKPB0946P1ZC	M/s Trimurti Dyes & Chemicals	M/s Trimurti Dyes & Chemicals			Central Tax Zone - Pune Zone / CGST, Pune-II Commissionerate	Santosh Kumar Vatsa, Principal Nodal Officer, Additional Commissioner, CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner, GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
271	27BEGPK6914L1Z4	M/s Narayan Cashew Industries (NARAYAN GURUNATH KANEKAR)	M/s Narayan Cashew Industries	Proprietorship		Central Tax Zone - Pune Zone / CGST, Kolhapur Commrte	Santosh Kumar Vatsa, Principal Nodal Officer,Addl. Commr., CCO, Pune Zone	Shri Vasa Seshagiri Rao Chief Commissioner GST & Customs, Pune Zone	Centre	santosh.vatsa@nic.in
272	29AAQCS6919R1Z1	M/s. Siddaharth Heavy Industries Pvt. Ltd.	SIDDHARTH HEAVY INDUSTRIES PRIVATE LIMITED	Mfg. and exporters of oil Hydraulic presses (Private Limited Company)	107995	Central Tax Zone: Belagavi Commissionerate	Shri. Shivaji. H. Dhange, Commissioner	Shri. D.P. Nagendra Kumar, Pr. Chief Commissioner	Centre	sh.dange@gov.in

273	24AADCS9255P1ZP	SYNPOL PRODUCTS PRIVATE LIMITED	SYNPOL PRODUCTS PRIVATE LIMITED	Private Limited Company			Dr. Jeetesh Nagori, Commissioner			commr-cexamd3@nic.in
274	27AACFO2495D1ZB	OMWIRE KRAFT	OMWIRE KRAFT	Pvt. Ltd. Company	SGST Amount: 280651 CGST Amount:1520784	Palghar Commissionerate	A K Sinha	Rakesh Kumar	Centre	ajay.sinha1961@gov.in
275	33AAJCA2111N1ZX	ANAND TRANSPORT PRIVATE LIMITED	ANAND TRANSPORT PVT. LTD	Private Limited Company	CGST Amount: Rs.1,42,29,322/-	Chennai Zone, Chennai North Commissionerate	Shri M Sreedhar Reddy, Principal Commissioner	Shri CP Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in
276	27AABFN1735C1ZQ	NAMRATA DEVELOPERSS	NAMRATA DEVELOPERSS	Partnership	CGST AMT 868690/- SGST AMT 3032738/-	STATE (Maharastra),(Pune),(PUNE_WEST),(KOTHRUD_501)	LALITA MJAGTAP-DEPUTY COMMMR. OF STATE TAX PUN-VAT-E-501	RESHMA GHANEKAR PUN-VAT-F-001	STATE	JAGTAP.LM@MAHAGST.GOV.IN
277	27AACCE2378L1ZC	Extreme Engitech Pvt. Ltd	Extreme Engitech Pvt. Ltd	PRIVATE LIMITED	EXCISE CREDIT RS 591452+ SERVICE TAX CREDIT RS 217664 = RS 809116	PUNE-2	N .V. SORATE PUN-VAT-E-101	RESHMA GHANEKAR PUN-VAT-F-001	STATE	dcst2e101@gmail.com

278	03DMEPS0827J1Z1	SATWINDER SINGH	KHALSA MOTORS	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	CENTRE	detcldh@punjab.gov.in
279	03ABVPK9447M1ZU	MAHESH KUMAR	M K TRADERS	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
280	03AAKPL8306J1ZO	MOHAN LAL	SHIVA GLASS HOUSE	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	CENTRE	detcldh@punjab.gov.in
281	03AEVPK3540C1ZR	HARISH KUMAR	SHRI GANPATI TRADERS	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
282	03ACIPK7987J1Z2	DINESH KAPUR	D K PLOY INDUSTRIES	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in

283	03AAJCA5479M1Z9	ASIAN CAST AND FORGINGS PRIVATE LIMITED	ASIAN CASTS AND FORGING PVT LTD	PVT	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
284	03AAQFR4483E1Z2	RB TECHNOSOL	RB TECHNOSOL	PAR	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	CENTRE	detcldh@punjab.gov.in
285	03AAOFV9816H1ZR	VSB LOGISTIC COMPANY	VSB LOGISTIC COMPANY	PAR	CGST AMOUNT: 0 SGST AMOUNT : 5747530	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
286	03AABCH7708L1ZK	HANSON AGRO LIMITED	HANSON AGRO LIMITED	PUB	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
287	03AAAHA6134P1ZG	SUBHASH CHANDER AGGARWAL HUF	DEEPAK INDUSTRIES	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in

288	03ACOPS9329L1ZW	BISHAN SAWRUP	NIRANJAN LAL BISHAN SAWRUP	PRO	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	CENTRE	detcldh@punjab.gov.in
289	03AAABT2344Q1ZB	THE FAZILKA CENTRAL CO OP BANK LIMITED	THE FAZILKA CENTRAL CO OP BANK LIMITED	OTH	Not Available	Punjab	Pawan Garg, Deputy Commissioner of State Tax, Ludhiana	Vivek Pratap Singh, Excise & Taxation Commissioner, Punjab	STATE	detcldh@punjab.gov.in
290	27AALCS9026Q1ZG	SHREE ELECTRICALS & ENGINEERS (INDIA) PRIVATE LIMITED	SHREE ELECTRICALS AND ENGINEERS INDIA PRIVATE LIMITED	Private Limited Company						gstit.pune1@mahagst.gov.in
291	27AAECN1773G1ZF	NCIRCLE TECH PRIVATE LIMITED	nCIRCLE TECH PRIVATE LIMITED	Private Limited Company						gstit.pune1@mahagst.gov.in
292	06ABGPK2682K1ZG	Saraswati Ply House	ASHISH KUMAR	Proprietorship	Information has not been supplied by dealer	Panchkula, Haryana	Sh. Amit Bhatia, ETO-GST HQ	Sh. Vijay Kumar Singh, Addl. Excise and Taxation Commissioner , Haryana	State	gsttihry@gmail.com
293	19AAGCK1508G1ZO	KALYANI AGROCHEM PRIVATE	KALYANI AGROCHEM PRIVATE LIMITED	Private Limited Company	SGST - 94135.00	(West Bengal), (24 PARGANAS), (ULTADANGA)	Smt. Sima Sarkar, Senior Joint Com	Devi Prasad Karanam, Commissioner, Comme	State	sima.sarkar@wbcomtax.gov.in

		LIMITED					missioner	rcial Taxes		
294	33ACCPR5195F2ZI	KALIYAPERUMAL SABAPATHI RATHINASABAPATHI	SRI RAJAM AGENCIES(GENERALGOODS)	Proprietorship	CGST Amount: Rs.64,163/-	Chennai Zone, TIRUCHIRAPALLI Commissionerate	Shri M. Sreedhar Reddy, Principal Commissioner	Shri C. P. Rao, Chief Commissioner, Chennai Zone	Centre	comp.chennainorth@gov.in

ANNEXURE-3

TRAN-1/TRAN-2 COURT CASES RECEIVED TO GSTN

Category No.	Category	Detailed Description	Count of Taxpayer
Category- A1	Processed with error	Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.	6
Category - A5	TRAN-1 Filed and Error In TRAN-2.	As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.	1
Category- B1	As per GST system log, there are no evidences of error or submission/filing of TRAN-11.	As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated. No Valid Error reported.	5
Category- B3	Successfully Filed as Per Logs with No Error reported.	The Taxpayer has successfully filed TRAN-1 and no technical errors had been found in the examined technical logs.	3
Category- B4	TRAN-1 filed but credit not received.	As per log user first time opened form and filed. ARN generated. ITC ledger is not updated. No error log captured.	1
Category - B6	TRAN-1 Filed and TRAN-2 Not Attempted And No Error In Logs.	As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.	2
	Total		**18**

Category A1: Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.

1. W.P. 6988/ 2019 M/S Tokai Imperial Rubber India Pvt Ltd V/s UOI & Others.

GSTIN/ Provisional id	State	Constitution of Business
06AACCT4094J1Z4	Haryana	Private Limited Company

Issue: The petitioner filed TRAN-1 but subsequently could not rectify the same for further amount of Rs. 27, 95,316/-. There after the petitioner filed a complaint to helpdesk@gst.gov.in on dated 24.12.2017 at 02.18PM that file uploaded but not reflected in portal with the screen shot of error shown in portal.

Status: GSTN is a party in this matter. GSTN vide letter dated 13.01.2020 apprised the status of case to the Panchkula CGST Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide final order dated 19.11.2019 directed to reopen the portal on or before 30.11.2019 in terms of CWPNo.30949 of 2018 titled Adfert Technologies Pvt. Ltd.

On completion of technical analysis conducted by Infosys/GSTN, it was observed in the screenshot provided in the Writ, the Petitioner was not able to upload the CSV file in table 9A of TRAN-1. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

2. W.P. 27522 / 2019 M/s Wings Automobile Products Pvt Ltd. V/S UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AAACW1001C1Z9	Haryana	Private Limited Company

Issue: The petitioner filed and submitted TRAN-1 on dated 27.08.2017 but unfortunately the CENVAT credit balance shown in TRAN-1 as Negative (-) figure i.e. (Rs. -5, 69, 95044.62/-). After that the petitioner tried to amend the TRAN-1 on dated 14.10.2017 and was successful in availing CENVAT Credit of Rs.2,41,04,955/- out of 2,51,74,535/- only and thus was deprived of Rs. 10,08,717/-.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 13.03.2020 apprised the status of case to the Faridabad CGST Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide final order dated 04.11.2019 directed to reopen the portal on or before 30.11.2019.

In technical analysis conducted by Infosys/GSTN, it was observed in the logs that when the Petitioner attempted to save Form TRAN-1, it was not processed successfully. The Petitioner then subsequently filed revised TRAN-1 which also could not be processed. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

3. W.P. 18549/ 2019 M/s BMR Polymers Private Limited V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AABCB4954E1ZX	Haryana	Private Limited Company

Issue: Due to technical error under GST website, the system did not accept TRAN-1 for claiming the Credits. However, the Petitioner contacted the helpdesk of GST via email as well as telephonically but still have not succeed to claim the input credit under GST regime.

Status: GSTN is a party in this matter. GSTN vide letter dated 13.01.2020 apprised the status of case to the CGST (Panchkula) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide final order dated 04.11.2019 directed the Respondent to

permit the petitioners to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory forms TRAN 1 on or before 30th November, 2019. The Court further observed that the respondents are at liberty to verify genuineness of claim of petitioners but nobody shall be denied to carry forward legitimate claim of Cenvat/ITC on the ground of non-filing of TRAN-1 by 27.12.2017.

As per technical analysis conducted by Infosys/GSTN, it was observed in the logs that the Petitioner has opened the form and attempted to file TRAN-1 however, it was not processed by the System. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

4. W.P. 18392 / 2019 M/s Obelisk Composite Technology LLP V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
08AAEFO9173E1Z2	Rajasthan	Partnership

Issue: The petitioner attempted to file the declaration in form TRAN-1 to take the credit of this amount on 05.07.2017. The petitioner submitted the same on the common portal, however, the status shown came as "Processed with Error" and prevented it to be filed.

Status: GSTN is not a party in this matter. GSTN vide e-mail dated 16.12.2019 apprised the status of case to the CGST (Jodhpur) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide final order dated 12.12.2019 directed to the petitioner to make an application before GST Council through standing counsel who is further requested to hand over the same to the jurisdictional officer for forwarding the same to the GST Council to issue requisite certificate of recommendation along with requisite particulars, evidence & a certified copy of the order instantly & such decision be taken forthwith & if the petitioner assertion is found to be correct the GST Council shall issue necessary recommendation to the commissioner to enable the petitioner to get the benefit of CENVAT Credit within the stipulated time as stipulated by the Union of India i.e. on or before 31st December , 2019.

As per technical analysis conducted by Infosys/GSTN, it was observed in the logs that the Petitioner has opened the form and attempted to file TRAN-1 however, it was not processed by the System. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

5. W.P. 22287 / 2019 M/s Sweetworld Foods India Private Limited V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
23AAWCS5870M1ZH	Madhya Pradesh	Private Limited Company

Issue: The petitioner alleged he was unable to file TRAN-1 on 26.12.2017 for Rs. 17,81,650/- due to technical error. Subsequently, petitioner has tried to file the TRAN-1 through the online portal of GST on 27.12.2017 but due to IT related glitches technical error the server showed that the petitioner put the wrong registration number, which is invalid because the petitioner had already claimed the credit to the amount of Rs.05,03,071/- by filing through the same registration number. The petitioner failed to complete the process of filing of TRAN-1, for the second amount i.e. of Rs.17, 81,650/- due to the technical error on behalf of the respondent.

Status: GSTN is a party in this matter. GSTN, vide letter dated 13.01.2020 apprised the status of case to the CGST (Indore) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending before the Indore Bench of the Hon'ble High Court of Madhya Pradesh. There is no effective order available on Court's website. The next date of hearing has not been updated on the website.

As per technical analysis conducted by Infosys/GSTN, it was observed that the Petitioner has opened the form and attempted to save TRAN-1 multiple times which could not be processed successfully. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

6. W.P. 4482 / 2019 M/s Shree Karni Electrovision V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
08ABVFS9462N1ZW	Rajasthan	Partnership

Issue: The petitioner has tried to upload TRAN-1 form prior to 27.12.2017 and such attempt failed due to the technical glitches on the common portal.

Status: GSTN is not a party in this matter. GSTN vide letter dated 16.01.2020 apprised the status of case to the CGST (Jodhpur) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide order dated 21.11.2019 directed to that the Petitioner may submit an application to the GST Council to issue requisite certificate/recommendation, along with requisite particulars, evidence and a certified copy of the order within a period of 15 days from the date of the order. The GST Council would then accordingly issue a certificate/recommendation.

Further investigation by GSTN: An email dated 02.03.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.03.2020. The Petitioner replied vide email dated 03.03.2020 .The petitioner has shared copy of screen shot dated 15.12.2017 and 21.12.2017 of the GST System dashboard.

Based on the evidence received from the Taxpayer, it may be considered that the Taxpayer was able to log in to the GST Portal but was unable to proceed to file TRAN-1 form which was inaccessible. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

Category A5:- TRAN-1 Filed and Error in TRAN-2.

7. 9059/2018-A.B. Print Pack v. UOI & Or

GSTIN/ Provisional id	State	Constitution of Business
07AAHPK6595K1Z3	Delhi	Proprietorship

Issue: The abovementioned details have been received from Petitioner's nodal officer. The Court vide order dated 29.08.2018 had recorded that the Petitioner's grievance is that the credit of input tax in relation to capital goods has not been taken into account due to technical glitches of the GST Portal. Further, the court has recorded that TRAN-1 and credit on ITC on stock could not be claimed under TRAN-2 on account of errors i.e. negligence on part of the accountant as well as alleged technical glitches.

Status: GSTN is not a party in this matter. Writ Petition has also not been received by GSTN. The matter has been disposed off vide order dated 29.08.2018, wherein the Hon'ble High Court has directed the nodal officer to pass appropriate orders on the representation of the Petitioner

Note: This case was earlier presented in the 8th ITGRC Meeting wherein it was withdrawn. Thereafter, the matter is reinvestigated and incorporated in present ITGRC agenda for appropriate decision. From the logs, errors in filing TRAN-2 has been observed. Taxpayer had tried to file TRAN-2 on 28th June, 2018.

Category-B1:- As per GST system log, there are no evidences of error or submission/filing of TRAN-1

8. W.P. 17676 / 2019 M/s OMP India Private Limited V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AAACO8867C1ZD	Haryana	Private Limited Company

Issue: The petitioner tried to file GST TRAN-1 on common portal on various occasions before the due date namely, 30th October, 2017 as per the provisions of Rule 117 of the Central Goods and Services Tax Rules 2017. However, due to technical snag in the portal, the GST TRAN-1 form could not be uploaded.

Status: GSTN is not a party in this matter. GSTN vide e-mail dated 13.03.2020 apprised the status of case to the CGST (Faridabad) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide final order dated 04.11.2019 directed the Respondent to permit the petitioners to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory forms TRAN 1 on or before 30th November, 2019. The Court further observed that the respondents are at liberty to verify genuineness of claim of petitioners but nobody shall be denied to carry forward legitimate claim of Cenvat/ITC on the ground of non-filing of TRAN-1 by 27.12.2017.

Further investigation by GSTN: An email dated 02.01.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.01.2019. The Petitioner replied on 06.01.2020 with all details without any screenshots of error.

As per technical analysis by Infosys/GSTN, the Taxpayer has neither submitted nor filed the form. Further, the ITC ledger was also not updated. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

9. W.P. 35001 / 2019 M/s Dhruv Cables & Conductors V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AAMFD7099N1ZL	Haryana	Partnership

Issue: The Petitioner alleged that he had attempted to upload their TRAN-1 but the data entry operator inadvertently mentioned on 29.08.2017. The receipt was issued by mentioning that the returns of Excise rules availability of CENVAT Credit for the month of June, has been submitted successfully. The return number has been given as ACRPJ3791MEM002_ERI_062017 and it is said to quote the return number for further requirements. The petitioner has submitted the balance sheet vide letter dated 26.05.2018 but there was defect and request was made by mentioning that they had tried to file TRAN-1 return but portal crashed and TRAN-1.

Status: GSTN is not a party in this matter. GSTN, vide email dated 15.02.2020 apprised the status of case to the CGST(Faridabad) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court allowed the TRAN-1 filing by 31.01.2020 vide order dated 28.01.2020 in terms of CWP No. 33742 of 2019 titled Triveni Needles Pvt. Ltd directing the Respondents to permit the petitioners to file or revise where already filed incorrect TRAN-1 either electronically or manually by 31.01.2020

Further investigation by GSTN: An email dated 02.01.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.01.2019. However, no reply was received from the Petitioner.

As per technical analysis by Infosys/GSTN, the Taxpayer has neither submitted nor filed the form. Further, the ITC ledger was also not updated. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

10. W.P. 32868 / 2019 M/s Girdhari Lal Aggarwal Contractor Pvt. Ltd. V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AADCG1144P1ZJ	Haryana	Private Limited

Issue: The petitioner had been trying to upload the return since 07.11.2017 but the return could not be filed due to technical error on the website.

Status: GSTN is not a party in this matter. GSTN, vide email dated 27.11.2019 apprised the status of case to the Sr. Standing Counsel for Respondents in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court of Punjab and Haryana disposed the matter vide order dated

25.11.2019 in terms of CWP No.30949 of 2018 titled as Adfert Technologies Pvt. Ltd. directing the respondents to permit the petitioners to file or revise where already filed incorrect TRAN-1 either electronically or manually on or before 30.12.2019.The Hon'ble Court has further directed that the petitioner shall be permitted in the alternative to claim or enter the unutilised credit in question in their GST-3B to be filed for the month of January 2020 either electronically or manually.

Further investigation by GSTN: An email dated 24.02.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1

ii. Nature of error noticed

iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 26.02.2020. However, no response received from the petitioner.

As per technical analysis by Infosys/GSTN, the Taxpayer has neither submitted nor filed the form. Further, the ITC ledger was also not updated. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

11. W.P. 33669 / 2019 M/s Jay Cee Punching Solutions Private Limited V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AABCJ9229Q1ZY	Haryana	Private Limited Company

Issue: The petitioner was unable to upload the amount of credit filling in column no. 5 (a) of form GST TRAN-1 to carry forward its credit which it would have otherwise utilised against its monthly tax liability under GST regime.

Status: GSTN is a party in this matter. GSTN, vide email dated 22.11.2019 apprised the status of case to the Senior Counsel representing the Respondents in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court of Punjab and Haryana disposed the matter vide order dated 18.12.2019 in terms of CWPNo.30949 of 2018 titled Adfert Technologies Pvt. Ltd. with direction to the Respondents to reopen the portal with permission/modification to file the FORM TRAN-1 by 31.12.2019

Further investigation by GSTN: An email dated 24.02.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 26.02.2020. The Petitioner replied vide email dated 02.03.2020 with a copy of the High Court order passed in this case along with synopsis of case .Petitioner has not shared any screen shot evidencing any error.

Considering the aforesaid facts provided the tax payer can be considered as he did not face technical issue in filing TRAN-1.

As per technical analysis by Infosys/GSTN, the Taxpayer has neither submitted nor filed the form. Further, the ITC ledger was also not updated. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

12. W.P. 4480 / 2019 M/s Shree Karni Electronics V/s UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
08ATKPS6951M1ZR	Rajasthan	Proprietorship

Issue: The petitioner has tried to upload TRAN-1 form prior to 27.12.2017 and such attempt failed due to the technical glitches on the common portal.

Status: GSTN is not a party in this matter. GSTN vide letter dated 16.01.2020 apprised the status of case to the CGST(Jodhpur) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide order dated 21.11.2019 directed to that the Petitioner may submit an application to the GST Council to issue requisite certificate/recommendation, along with requisite particulars, evidence and a certified copy of the order within a period of 15 days from the date of the order. The GST Council would then accordingly issue a certificate/recommendation.

Further investigation by GSTN: An email dated 02.03.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.03.2020. However, no reply was received from the Petitioner.

As per technical analysis by Infosys/GSTN, the Taxpayer has neither submitted nor filed the form. Further, the ITC ledger was also not updated. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

Category-B3: Successfully filed as per Logs with No Valid Error reported.

13. W.P. 977 / 2019 M/s Shivalik Distribution Pvt. Ltd. V/S UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AAWCS0143D1ZA	Uttar Pradesh	Private Limited Company

Issue: The petitioner was unable to get the benefit of ITC although he has duly submitted all the details in its form GST TRAN-1, but, due to the technical fault on the portal of the department, the petitioner could not adjust the transitional input tax credit of UPVAT of Rs. 65, 33,710/- from the outwards GST liability for which petitioner is not at fault.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 01.11.2019 and letter dated 31.01.2020 has apprised the status of case to the CGST(Ghaziabad) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide interim order dated 12.09.2019 directed the Respondents to reopen the portal within two weeks from the date of order. In the event they that the portal cannot be reopened, they would entertain the GST TRAN-1 of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. The matter is pending before the High Court and next date of hearing is not updated on court's website.

Further investigation by GSTN: An email dated 24.02.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 26.02.2020. The Petitioner replied on 26.02.2020 with a copy of the correspondence for helpdesk ticket raised, Screenshot of VAT ITC as declared in TRAN-1 filed on 25/12/2017, Screenshot of TRAN-1 showing "*No Record Added*" in State Tax table of TRAN-1 on 18/09/2019 and Screenshot of Credit Ledger for the period July 2017 to March 2018 which is not showing the allowable carried forward VAT ITC of Rs. 65,33,710/-. Further, the Petitioner shared a copy of interim order dated 12.09.2019 passed by the Hon'ble High Court requesting for compliance of the same.

As per technical analysis by Infosys/GSTN, it was observed that, the Taxpayer has successfully filed TRAN-1 with no valid errors faced by him. Thus, the Taxpayer has not faced any technical difficulties while filing TRAN-1.

14. W.P. 5124/2019 M/s Sunbeam Auto Private Limited V/s UOI and Others

GSTIN/ Provisional id	State	Constitution of Business
08AABCS2948F1ZC	Rajasthan	Private Limited Company

Issue: The taxpayer claims that, in column 5A under the heading 'Balance CENVAT credit carried forward' in the last return amount of Rs.5,16,561/- is reflected but under the heading 'CENVAT credit admissible as ITC of Central Tax in accordance with Transitional Provision' the amount is shown as NIL. The taxpayer has claimed that this happened due to technical error and the same could not be amended due to lapse of last date of filing of form GST TRAN-1.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 19.11.2019 apprised the status of case to the CGST Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide interim order dated 02.04.2019 directed to reopen the portal within two weeks from the date of order. In the event they that the portal cannot be reopened, they would entertain the GST TRAN-1 of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner

Further investigation by GSTN: An email dated 24.02.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1

ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 26.02.2020. However, no response received from the petitioner.

As per technical analysis by Infosys/GSTN, it was observed that, the Taxpayer has successfully filed TRAN-1 with no valid errors faced by him. Thus, the Taxpayer has not faced any technical difficulties while filing TRAN-1.

15. W.P. 14231 / 2019 M/s Talbros Engineering Ltd V/S UOI & Others

GSTIN/ Provisional id	State	Constitution of Business
06AABCT0247L2ZD	Haryana	Public Limited Company

Issue: Petitioner has stated that on 27.12.2017, he loaded its TRAN-1 but unfortunately a sum of Rs. 74,991/- & Rs. 56,39,961/- could be carry forwarded even though actual amount of credit was Rs. 45,99,964/- which resulted into non-transfer of ITC of Rs.45,24,973/- on the portal. The petitioner loaded TRAN-1 well within time however, a small amount was carried forwarded and substantial amount could not be transferred. The petitioner after few months, on reconciliation of record came to know that a sum of Rs.45,24,973/- has not been carried forwarded which is net loss of working capital. There is no lapse on the part of petitioner and it was mechanical or technical glitch which resulted into non-transfer of ITC.

Status: GSTN is not a party in this matter. GSTN, vide email dated 13.03.2020, issued comments apprising the status of case to the CGST(Faridabad) Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018 The Hon'ble High Court vide order dated 04.11.2019 directed to reopen the portal in terms of CWP No. 30949 of 2018 titled Adfert Technology Pvt. Ltd.

Further investigation by GSTN: An email dated 17.01.2019 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 19.12.2019. The Petitioner replied to aforesaid e-mail vide e-mail dated 19.12.2019. The petitioner has shared copy of letter addressed to Asst. Commissioner, Central GST Division South, Faridabad stating therein that while filing TRAN-1 for opening credit in GST Act, various bills worth Rs.4,524,973/- were omitted to be taken in electronic ledger TRAN-01.Petitioner has not shared any screen shot evidencing any errors. Considering the aforesaid facts provided the said tax payer can be considered as he did not faced technical issue in filing TRAN-1.

As per technical analysis by Infosys/GSTN, it was observed that, the Taxpayer has successfully filed TRAN-1 with no valid errors faced by him. Thus, the Taxpayer has not faced any technical difficulties while filing TRAN-1.

Category-B4: TRAN-1 filed but credit not received.

16. 783/2019-M/s Kishan Gupta v. GSTN & Ors

GSTIN/ Provisional id	State	Constitution of Business
20BDMPG3670E1ZY	Jharkhand	Proprietorship

Issue: The petitioner filled up TRAN-1 on or before 30th November, 2017 and expected credit to be granted in his electronic credit ledger. However, despite submitting the same the credit was not granted to the petitioner.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 09.04.2019 issued comments apprising the status of case to the CGST Commissionerate (Ranchi) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide common order dated 11.09.2019 pleased to dispose of the matter with direction to the nodal officer to forward the application of the petitioner to ITGRC to take final decision in the matter.

Further investigation by GSTN: An email dated 02.03.2020 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1
ii. Nature of error noticed
iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.03.2020. However, no response has been received from the Petitioner.

As per the technical analysis by Infosys/GSTN, the Taxpayer has successfully opened the form and filed TRAN-1 with no valid errors faced by him. Thus it may be considered that the Taxpayer has not faced any technical difficulties while filing TRAN-1.

Category B6: Tran1 Filed and TRAN-2 Not Attempted and No Error in Logs.

17. 34084/2018 M/s Helvetica Lifestyle Brand.

GSTIN/ Provisional id	**State**	**Constitution of Business**
33AACCH2310K1Z2	Tamil Nadu	Private Limited Company

Issue: The petitioner had submitted and filed form GST TRAN-1 as well as the GST returns on monthly basis within the prescribed due dates without any delay. However, due to the complex structure of claiming GST Transitional credit the petitioners were unaware of the form GST TRAN-2 and had defaulted in filing form GST TRAN-2 within the specified due date.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 21.11.2019 issued comments apprising the status of case to the CGST Commissionerate (Chennai-North) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble Madras High Court disposed off the matter vide Order dated 25.10.2019 directing the jurisdictional Assistant Commissioner to consider the representation filed by the Taxpayer on merits and in accordance with law by following the due procedure and if there is prima facie case in favour of the Taxpayer

Further investigation by GSTN: An email dated 17.12.2019 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1

ii. Nature of error noticed

iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 19.12.2019. The petitioner replied vide e-mail dated 19.12.2019 apprising the factual position of his case relying upon various judgements passed by the various High Courts. He further stated that non-filing of GST TRAN-02 is a procedural lapse and ought to be given a lenient view. The petitioner has not attached any screen shot evidencing the error. Considering the aforesaid facts and circumstances it can be said that taxpayer has not faced any technical issue in filing of TRAN-2.

As per the technical analysis by Infosys/GSTN, the Taxpayer has attempted to file TRAN-1 which was succesfully filed. Further, no error was reported in the logs and the ITC ledger was updated. However, the Taxpayer has declared data under Section 7(b) of table 7(a) but not declared any value in Section 7(d). Therefore, the was taxpayer was eligible for filing Tran-2. But as per logs in Tran-2, the Taxpayer has neither submitted nor filed the form. Thus, it may be considered that the Taxpayer has not faced any Technical difficulties while filing.

18. W.P. 20287 / 2018 - M/s G & C Infra Innovations V/s UOI and Others

GSTIN/ Provisional id	State	Constitution of Business
32AAMFG0190P1Z5	Kerala	Partnership

Issue: The petitioner has alleged that, while accessing TRAN 2 for taking credit of tax on stock as on 30.06.2017 where no duty paid invoices are available, a message was shown "*You have not declared anything in Part 7B of table 7(a) of TRAN-1, So you are not permitted to fill any details in table 4 of TRAN 2*". They have declared the details of such credit in Part 7D of table 7(a) of TRAN-1 instead.

Status: GSTN is a party in this matter. GSTN vide e-mail dated 10.07.2019 issued comments apprising the status of case to the CGST Commissionerate (Thiruvanathapuram) informing them that there is no technical glitch in the matter. The Hon'ble High Court of Kerala vide Order dated 22.07.2018 disposed off the matter has directed the Petitioner to submit a representation to the jurisdictional Nodal Officer to consider the representation filed by the Taxpayer and take appropriate action on the representation to enable the Petitioner to take credit of Input Tax available.

Further investigation by GSTN: An email dated 17.12.2019 was sent to the Petitioner requesting for the following information:-

i. Exact technical glitch faced by you while filing TRAN-1

ii. Nature of error noticed

iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 19.12.2019.Petitioner, replied vide e-mail dated 17.12.2019 with screen shot of the e-mail forwarded to the helpdesk and screenshot of the grievance raised on the Portal.

As per the technical analysis by Infosys/GSTN, the Taxpayer has attempted to file TRAN-1 which was successfully filed. However, the Taxpayer has declared data under Section 7(d) of table 7(a) in revised TRAN-1 filed. Therefore, the taxpayer was eligible for filing Tran-2. But as per logs in Tran-2, the Taxpayer has neither submitted nor filed the form. Thus, it may be considered that the Taxapyer has not faced any Technical difficulties while filing.

Annexure 4

Cases Received as per Extended Scope of ITGRC

Category		Description	No of Cases
A	Sub Category	**Cases reported on account of Non-Technical error**	
	A1	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. i. Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in the table 7(b)	01
	A2	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry i. Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr not reflecting in TRAN-1. ii. Failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger iii. Taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2. iv. The last digit of the Cenvat Balance was missed resulting in short availment of ITC	04
		Total	**05**

Category A: Cases reported on account of Non-Technical error

Category A1 (01 case)

i. Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in the table 7(b)

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	State, SGST Thiruvananthapuram, M/s Popular Auto Dealers Pvt. Ltd.	GSTIN: 32AADCP6984G1Z8 , W.P. No. 5798/19	Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in table 7(b) **Order (17.01.2020): "** Taking into account these aspects and the submission made by the petitioner as well as R2 and R3, it is ordered that in the light of the above said procedure recommendation made by the Commissioner of State GST Council, it is ordered that the review petitioner shall be permitted either to manually or electronically upload the revised form of Tran-1 and Tran-2, expeditiously and without all delay, at any rate, on any day on or before 28.02.2020.**"**	Deputy Commissioner (Internal Audit) State GST has recommended the case vide letter dtd. 10.12.2019	Placed in the 10th ITGRC held on 22.01.2020. However, the case was deferred due to the unavailability of the High Court order.

Category A2 (04 Cases):

i. Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr not reflecting in TRAN-1. (01 case)
ii. Failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger (01 case)
iii. Taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2. (01 case)
iv. The last digit of the Cenvat Balance was missed resulting in short availment of ITC (01 case)

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	CGST Shimla, M/s Macleods Pharmaceuticals Ltd	GSTIN-02AAACM4100C1ZL CWP 1551/2018 & COPC 02/2020	**Issue**: Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr not reflecting in TRAN-1. **GSTN Findings**: GSTN vide mail dated 06.08.2018 has communicated to the Commissionerate that TRAN-1 was successfully submitted on 26.10.2017 and 27.11.2017. As per logs party has filed 0 (zero) in the disputed field instead of 7.51cr and no logs of error evidencing any technical glitch faced by taxpayer were found. **Order (20.11.2019)**: Consider the case of the petitioner Company for amendment of TRAN-1 form and pass appropriate orders within a period of three weeks from today.	Recommended by the Commissioner vide letter dated 03.12.2019	Case was presented in the 9th ITGRC but not allowed. It was also stated that Commissioner could resubmit after correcting deficiencies or take any remedial step as per Law. Taxpayer filed Contempt petition COPC 02/2020
2	Bengaluru, CGST M/s Yokogawa Inida Ltd.	GSTIN 29AAACY0840P1ZV W.P 15854/2019	**Issue**: The assessee had filed form GST TRAN-1 on 12.12.2017 before due date but the credit relating to the closing balance of Cenvat credit of Rs. 4,31,32,066/- in their ER-1 and ST-3 returns last filed were not transferred to their ledger. Under the column "Cenvat Credit admissible as ITC" **they had failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger.** Taxpayer had tried to rectify the error by attempting to revise the TRAN-1 filed before 27.12.2017 but all their all attempts got unsuccessful. As per Tax authorities, taxpayer is seeking opportunity to revise the TRAN-1 already filed. **Order (25.04.2019):** Request of the petitioner to revise the TRAN1 for the first time cannot be denied on	Recommended by the Commissioner to consider the case under technical glitch	Case was presented in the 1st ITGRC through GSTN. But in absence of any technical glitch the case was not allowed by the Committee. Case was again presented in the 9th ITGRC as "Non-technical glitch" but it was not allowed as the case was not appearing to having an error apparent on the face of the record.

			technicalities and glitches not being uncommon, in a new tax regime, a pragmatic approach would sub-serve the ends of justice, directed to reconsider the grievance of the petitioner. **Commissioner, South Commissionerate (Nodal Officer)** has resubmitted the proposal under the category "**technical glitch**" vide letter dated 09.01.2020 and is of the view that though the assessee has successfully filed the TRAN 1 application, the CENVAT Credit has not come into their electronic ledger. The process of getting the credit has to happen only through the digital process. Therefore, this issue of the assessee is also a kind of a technical glitch related to the technology either in the systems/software or Server or any other place.		
3	Centre, CGST Delhi West M/s Gillette India Ltd.	GSTIN: 07AAACI3924J2ZL W.P 2697/2018 & CM Appl. 11004/2018 dtd. 31.03.2018	Taxpayer has filed TRAN-1 before due date. But the taxpayer did not declare anything in part 7B of table 7 (a) of TRAN-1 therefore not permitted to fill any details in table 4 of TRAN-2 and did not declare anything in table 7(d) of TRAN-1 therefore not permitted to fill any details in table 5 of TRAN-2. **Order (01.05.2019):** In that view of the matter, in all these petitions, it is directed that the TRAN-I and TRAN-II forms claiming the credit will be permitted to be filed manually by the Petitioners and accepted as such by the Department, subject to the final outcome of these petitions. The annual return will be filed online without reflecting the above credit claimed in modified TRAN-I and TRAN-II forms, and this would be subject to the final outcome of these petitions. **Jurisdictional Assistant Commissioner** in its detailed report dated 13.01.2020 has observed that while filing TRAN-I, the taxpayer did not file Part-B of table 7(a). While filing the TRAN-2 by the taxpayer, the GSTN portal displayed the error message "you have not declared anything in part 7B of table 7 (a) of TRAN-1 so you are not permitted to fill any details in table 4 of TRAN-2 and "you have not declared anything in table 7(d) of TRAN-1, so	Recommended by the Joint Commissioner CGST Delhi West vide letter dtd. 23.01.2020	Case has never been presented in any ITGRC

			you are not permitted to fill details in table 5 of TRAN-2.		
4	Centre, CGST Goa, M/s Tech Force Composites Pvt. Ltd.	GSTIN 30AAACT6376M1Z 4, W.P. No. 78/2019	After uploading the details in TRAN-1, the assessee noticed that the last digit of Cenvat Balance i.e. '4' of Rs. 1,34,84,304 was missed and therefore instead of availing the amount of Rs. 1,34,84,304 they availed the ITC of Rs. 13,48,430 in TRAN-1 which resulted in short availment of ITC of Rs. 1,21,35,874. **Order:** The Hon'ble H.C in its order dated 27.09.2019 held that " the interest of justice will be served if the petitioner is granted liberty to make representation to the CBIC and the CBIC is directed to consider such representation for verification and bona fide of the claim made by the petitioner, no doubt in accordance with law and on its own merits, such representation will be made to the CBIC within 15 days from today. If such representation is indeed made, the CBIC is directed to consider such representation in the aforesaid terms and dispose of the same as expeditiously as possible and in any case within a period of two months from the date the same is received by the CBIC." **Jurisdictional Commissionerate** vide its letter dated 24.12.2019 stated that Hon'ble High Court's order has been accepted as the same being legal and proper and no appeal is proposed against the same. Also, the verification of the credit declared in ER-1 returns was conducted by the Range Superintendent and on verification it is seen that the credit of an amount of Rs. 1,21,35,874/- is admissible to the assessee. Also, **Commissionerate** vide its letter dated 06.02.2020 has stated that figure Rs 1,34,84,304/- did not get reflected in TRAN-1 but a total amount of Rs 14,38,566 is reflected which is the sum of Rs. 13,48,430 (CENVAT) + Rs. 90,136 (PLA). The assessee has furnished the copy of ER-1 for the month of June 2017 wherein the closing balance of CENVAT account is reflected as Rs. 1,34,84,304 and the PLA balance has been shown as Rs. 90,136. (figure Rs 1,34,84,304/- did not get reflected in TRAN-1)	Commissioner has recommended the case	Case was presented in the 10th ITGRC and the Committee decided that case may be sent to jurisdictional Commissionerate, CBIC & GSTN for proper details whether the taxpayer had mentioned the amount Rs 1,34,84,304/- somewhere in the TRAN-1 filed and re-submit before ITGRC along with the views of the CBIC.

			GST Policy Wing, CBIC vide its letter dated 14.02.2020 has stated that since due date of filing TRAN-1 under Rule 117(1) of the CGST rules has expired, the taxpayer's request can only be considered under Rule 117 (1A) of CGST Rules,2017 provided conditions thereof are satisfied. Such request has to be examined by the Nodal Officer of concerned Nodal Officer of concerned jurisdictional Commissionerate and forward to GSTN/GST Council Secretariat as per the procedure provided in the CBIC Circular dated 03.04.2018 and GSTN SOP dated 12.04.2018 for consideration and recommendation by ITGRC/GST Council. **GSTN**: comment awaited		

Annexure 5

List of Officers who attended the 11th ITGRC Meeting

Members (Centre)

- Sh. Ashok Kumar Pandey, Member (GST), CBIC
- Sh. Anil Kumar Jha, Additional Secretary, Revenue
- Sh. Sandeep Puri, Commissioner Audit on behalf of Ms. Sungita Sharma, Pr. Chief Commissioner, CGST Delhi Zone
- Sh. Sandeep Kumar, Pr. DG Systems and Data Management, Delhi

Members (States) (through VC)

- Sh. Vijay Singh, Additional ETC (on behalf of Sh. Anurag Rastogi, Principal Secretary, Haryana)
- Sh. Rajib Sengupta, Jt. Commr, State Tax, West Bengal (on behalf of Sh. Devi Prasad Karnam, CST, West Bengal)
- Sh. K Gnanasekaran, Addl Commr, State Tax, Tamil Nadu (On behalf of ACS/Commissioner, State Tax, Tamil Nadu)
- Sh. Ridhidesh Rawal, Dy. Commissioner, State Tax (On behalf of Chief Commissioner, State Tax, Gujarat)

Special Invitees

- Sh. Sanjay Mangal, Commissioner, GST Policy Wing, CBIC
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Ms. Kajal Singh, EVP, GSTN (through VC)
- Sh. Vashistha Chaudhary, SVP, GSTN (through VC)

Others

- Sh. Rajesh Agarwal, Director, GST Council
- Sh. Santosh Kumar Mishra, Additional Commissioner, CGST Delhi Zone
- Sh. Arjun Kumar Meena, Deputy Commissioner, GST Council

Agenda Item 7: Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh

The Chapter XVIII of the CGST Act 2017 provides for the Appeal and Revision Mechanism for dispute resolution under the GST regime. The proposal of States and UTs for creation of State and Area Benches of Goods and Services Tax Appellate Tribunal was considered and approved in the 35th, 37th, 38th and 39th meetings of the GST Council.

2. In the 39th GST Council meeting, the Council has approved the proposal for creating State Bench of Good and Services Tax Appellate Tribunal for the State of Uttar Pradesh at Allahabad and four (4) Area Benches at Ghaziabad, Lucknow, Varanasi and Agra.

3. A fresh proposal has been received from the State of Uttar Pradesh vide DO. No 20/GST dated 29th May 2020 regarding creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh. The State Government of Uttar Pradesh has now decided to create a total of 04 benches of GSTAT with State Bench at Lucknow and 03 Area Benches at Varanasi, Ghaziabad and Agra, instead of 05 benches of GSTAT proposed by the State earlier.

4. Accordingly, the proposal for creating of 04 benches of GSTAT for the State Government of Uttar Pradesh with **State Bench at Lucknow and 03 Area Benches at Varanasi, Ghaziabad and Agra**.

Agenda Item 8: Quarterly Report of the National Anti-Profiteering Authority (NAA) for the quarter January to March 2020 for the information of the GST Council

In terms of provisions of clause (iv) of Rule 127 of the CGST Rules 2017, the National Anti-profiteering Authority (NAA) is required to furnish a performance report to the GST Council by 10th of the closing of each quarter. Anti-profiteering provisions are contained under Section 171 of the CGST Act, 2017 which empowers NAA to determine as to whether benefit of reduced rate of tax or the Input Tax Credit (ITC) has been passed on to the recipient by way of commensurate reduction in the prices and in case of failure. NAA may order reduction in prices, commensurate benefit to recipient, impose penalty and cancel registration, in suitable cases.

2. Accordingly, the performance report of National Anti-profiteering Authority for the 4th quarter ending March 2020, of Financial Year 2019-20 is placed as under. 34 Orders were passed by the Authority during this quarter. All the orders were passed unanimously, details of which are as under: -

S.No.	Order No. & Date	Respondent (M/S)	Amount Of Profiteering / Remarks (In Rs.)
1	01/2020 dt. 01.01.2020	Revital Reality Pvt. Ltd.	**3,32,61,809**
2	02/2020 dt. 01.01.2020	Acme Housing Pvt. Ltd.	**2,10,57,462**
3	03/2020 dt. 07.01.2020	Pyramid Arcade Pvt.Ltd. (Pyramid City 5)	**51,12,928**
4	04/2020 dt 14.02.2020	Ramprastha Promoter & Developer Pvt. Ltd., Ggn	**35,28,744**
5	05/2020 dt. 10.02.2020	Xiomi Technology Ltd.	**Nil**
6	06/2020 dt. 25.02.2020	Supertech Ltd., Noida (Officer' Encl., Ggn)	**Nil**
7	07/2020 dt. 27.02.2020	Samsung India Electronics Pvt. Ltd.	**37,85,342**
8	08/2020 dt. 27.02.2020	Manas Vihar Sahakari Awas Samiti Ltd., Lucknow	**35,98,596**
9	09/2020 dt. 02.03.2020	Paribar Estates Pvt Ltd., West Bengal	**NIL**
10	10/2020 dt 03.03.2020	Garg Kitchen Collection	**30,153**
11	11/2020 dt. 04.03.2020	Bajaj Electricals Ltd., Mumbai	**NIL**
12	12/2020 dt. 04.03.2020	Aparna Constructions & Estates P Ltd, (Aparna Serene Park, Hyderabad)	**22,59,91,979**
13	13/2020 dt. 06.03.2020	McNROE Consumer Products Pvt. Ltd, Kolkata	**21,84,79,790**

14	14/2020 dt. 11.03.2020	Le Reve Pvt. Ltd. , Mumbai (franchisee of M/s Subway)	**8,24,260**
15	15/2020 dt. 12.03.2020	NY Cinemas LLP	**4,01,506**
16	16/2020 dt. 12.03.2020	Patanjali Ayurveda Ltd.	**1,03,20,90,803**
17	17/2020 dt. 13.03.2020	Bonne Sante (franchisee of M/s Subway)	**7,33,043**
18	18/2020 dt. 13.03.2020	Cilantro Diners (franchisee of M/s Subway)	**20,80,087**
19	19/2020 dt. 17.03.2020	N Rai Delights LLP	**1,49,896**
20	20/2020 dt. 19.03.2020	Reckitt Benckiser India Pvt. Ltd. & M/s Affiniti Enterprises	**65,48,357**
21	IO-1/2020 dt. 01.01.2020	Wheelabrator Alloy Casting (Runwell Forest)	Referred back to DGAP under Rule 133(4)
22	IO-2/2020 dt. 01.01.2020	ITC Ltd. (FMCG)	Referred back to DGAP under Rule 133(4)
23	IO-3/2020 dt. 02.01.2020	Pivotal Infrastructure (Paradise)	Referred back to DGAP under Rule 133(4) & and 133(5)
24	IO-4/2020 dt. 03.01.2020	HCBS Promoters & Developers (SportsVille)	Referred back to DGAP under Rule 133(4)
25	IO-05/2020 dt. 03.01.2020	Loreal India Pvt. Ltd. (FMCG)	Referred back to DGAP under Rule 133(4)
26	IO-06/2020 dt. 03.01.2020	Himalaya Real Estate Private Limited (Himalaya Pride)	Referred back to DGAP under Rule 133(4)
27	IO-07/2020 dt. 03.01.2020	E-Homes Infra P.Ltd. Delhi (The jewel of Noida)	Referred back to DGAP under Rule 133(4)
28	IO-08/2020 dt. 03.01.2020	Pearlite Real Properties Pvt.Ltd (Godrej 24)	Referred back to DGAP under Rule 133(4)
29	IO-09/2020 dt. 17.02.2020	Cloudtail India Pvt. Ltd.	Referred back to DGAP under Rule 133(4)
30	IO-10/2020 dt. 17.02.2020	JK Helene Curtis Ltd. & Shree Sai Kripa Marketing (Raymond)	Referred back to DGAP under Rule 133(4)
31	IO-11/2020 dt. 27.02.2020	Dough Makers India P Ltd (Fr of M/s Subway)	Referred back to DGAP under Rule 133(4)
32	IO-12/2020 dt. 27.02.2020	Portronics Digital Pvt. Ltd.	Referred back to DGAP under Rule 133(4)
33	IO-13/2020 dt. 19.03.2020	Sahej Realcon P Ltd.	Referred back to DGAP under Rule 133(4)
34	IO-14/2020 dt. 19.03.2020	Pivotal Infrastructure P Ltd (Ridhi Sidhi Sec-99, Ggm)	Referred back to DGAP under Rule 133(4)

Total 66 Investigation Reports are pending for disposal with the NAA.

3. D.O. letter dated 19.02.2020 was addressed to Principal Secretary (Finance), Government of Punjab for appointment of Screening Committee on Anti-profiteering in Punjab for quick disposal of pending complaints and proactive approach in dealing with implementation of anti-profiteering provisions in GST law.

3.1. D.O. letters dated 17.03.2020 was addressed to Director General, DGAP regarding smooth functioning of State Level Screening Committee and implementation of the Authority's Orders.

3.2. D.O. letters dated 14.01.2020 was addressed to Chief Commissioners/CCTs of various zones/states to take necessary action on the complaints which are getting time-barred to ensure that the applications of consumers can be timely addressed.

3.3. In the wake of corona pandemic outbreak and subsequent lockdown in Delhi, the hearings scheduled from 23.03.2020 to 31.03.2020 could not be held.

3.4. The complaints received by the Authority during the Quarter are as follows and the same were forwarded to the respective Screening Committee/ Standing Committee where allegation of profiteering was there:

i.	NAA Portal	: 37
ii.	E-Mail	: 20
iii.	Physically (by post)	: 8

3.5. The complaints related to enforcement issues and where allegation relates to tax-evasion etc. were forwarded to the Jurisdictional Chief Commissioners & CCTs for necessary action.

3.6. The NAA is operating a helpline (011-21400643) for the consumers to get their profiteering related queries resolved and to provide help to them in filing the complaints, along with an online grievance registration portal on NAA's official website; www.naa.gov.in.

4. Accordingly, the 4th Quarterly Report of the NAA (National Anti-profiteering Authority) for the period from 01.01.2020 to 31.03.2020 is placed before the Council for information.

Agenda Item 9: Constitution of Grievance Redressal Committee at CBIC Zonal / State level for redressal of grievance of taxpayers on GST related issues

The GST Council in its 38th meeting held on 18.12.2019 has decided that a structured grievance redressal mechanism should be established for the taxpayers under GST to tackle grievances of taxpayers on GST related issues of specific/ general nature. GST Council has accordingly approved constitution of 'Grievance Redressal Committee' at Zonal/State level consisting of both Central Tax and State Tax officers, representatives of trade and industry and other GST stakeholders.

2. A reference is invited to the GSTC Secretariat OM No. dt. 30.12.2019 and 07.02.2020 issued by this Office for constitution of Grievance Redressal Committee (GRC) at CBIC Zonal/State level in accordance with CBIC letter F.No. 20/10/16/2018-GST (Pt. l) dated 24.12.2019.

3. As on 06-06-2020, the orders of constituting Zonal/State level Grievance Redressal Committee which have been received in the GSTC Secretariat, have been compiled and updated in the enclosed **Annexure**. The details of constitution of these GRCs are being uploaded regularly on the GST Council website http://www.gstcouncil.gov.in/grievance-redressal-committees-central-zonestate-level under sub-menu "Public Grievance Redressal Committee (GRC)" under menu "Help" for creating awareness amongst the trade.

4. It is requested that the remaining CBIC Zones and States /UTs may constitute GRC at Zonal or State/UT level, as the case may be, and copy of orders of constitution of GRC may be sent on priority to the GST Council Secretariat.

5. It is informed that GSTN has created a specific portal for uploading the grievances received in these meetings, for the purpose of escalating the same to the appropriate authority. The CBIC Zones /States/UTs are requested to take Login credentials from GSTN for the aforesaid Portal.

6. In view of the COVID-19 instead of conducting physical meeting of GRC it is advised that video conference option may be utilized for conducting such GRC meetings.

7. Accordingly, the latest status of above Constitution of Grievance Redressal Committee at CBIC Zonal/State level for redressal of grievance of taxpayers on GST related issues is placed before the Council for information.

Annexure A

Status of GRC Zone-wise (CBIC) and States/UTs as on 06-06-2020
(as per the orders and information available with the Council Secretariat)

http://www.gstcouncil.gov.in/grievance-redressal-committees-central-zonestate-level

SI No.	State/UT	State level GRC	Central Zone	Central Level GRC
1	Jammu and Kashmir	YES	Chandigarh	YES
2	Himachal Pradesh	YES		
3	Punjab	YES		
4	Chandigarh	YES		
5	Ladakh	YES		
6	Andhra Pradesh	YES	Vishakhapatnam	YES
7	Arunachal Pradesh	YES	Guwahati	YES
8	Assam	YES		
9	Manipur	YES		
10	Meghalaya	YES		
11	Mizoram	YES		
12	Nagaland	YES		
13	Tripura	YES		
14	Bihar	YES	Ranchi	YES
15	Jharkhand	YES		YES
16	Chhattisgarh	YES	Bhopal	YES
17	Madhya Pradesh	YES		YES
18	Delhi	Pending	Delhi	Pending
19	Goa	YES	Pune	Pending
20	Gujarat	Pending	Ahmedabad	Pending
21			Vadodara	

22	Dadra ,Nagar Haveli, Daman and Diu	Pending		YES
23	Haryana	Pending	Panchkula	Pending
24	Karnataka	YES	Bangalore	YES
25	Kerala	YES	Thiruvananthapuram	YES
26	Lakshadweep	Pending		
27	Maharashtra	YES	Mumbai	YES
28			Pune	YES
29			Nagpur	YES
30	Odisha	YES	Bhubaneshwar	YES
31	Puducherry	Pending	Chennai	Pending
32	Tamil Nadu	Pending		
33	Rajasthan	YES	Jaipur	YES
34	Sikkim	YES	Kolkata	YES
35	West Bengal	YES		
36	Andaman and Nicobar Islands	Pending		
37	Telangana	YES	Hyderabad	YES
38	Uttar Pradesh	YES	Meerut	YES
39			Lucknow	YES
40	Uttarakhand	YES	Meerut	YES