

## **Minutes of the Grievance Redressal Committee Meeting of Chhattisgarh, held on 07.03.2025**

The quarterly meeting of the Grievance Redressal Committee (GRC) for Chhattisgarh, for the last quarter of the Financial Year 2024–25, was held on 7th March 2025 at the Board Room, New Circuit House, Sector 24, Atal Nagar, Nava Raipur, Chhattisgarh. The meeting was co-chaired by Shri C.P. Goyal, Chief Commissioner, Central Tax, Central Excise & Customs, Bhopal Zone, and Shri Pushpendra Kumar Meena, Commissioner of State Tax, Chhattisgarh. It was also attended by Committee Members, officers from the Central and State GST departments, as well as delegations from Trade Associations and Institutions. The complete list of attendees is enclosed as ‘*Annexure-A*’.

2. Shri Pushpendra Kumar Meena, Co-chair, in his welcome address, highlighted the importance of the GRC as a collaborative platform for grievance redressal by both the Central and State GST authorities. Expressing gratitude to the members for their continued support of the GRC, he expressed hope that this support would persist.

3. In his opening remarks, Shri C. P. Goyal thanked all the trade members and officials for taking time out of their schedules to attend the meeting. Acknowledging that this meeting was taking place after a five-month gap, Shri Goyal assured attendees that efforts would be made to hold these quarterly meetings at regular three-month intervals going forward. He emphasized that regular communication helps everyone stay informed about upcoming GST changes and adapt to them more effectively.

4. Shri C.P Goyal gave a brief presentation (Copy of presentation is enclosed as **Annexure-B**) on Revenue Trends and Compliance requirements. The key takeaways of presentation made are summarised as under:

- (i) The return filing status for **GSTR-1** and **GSTR-3B** as of 05.03.2025 was reviewed for Chhattisgarh in comparison to the national average. Chhattisgarh ranked 22nd for GSTR-1 and 24th for GSTR-3B, with filing percentages of 93.34% and 92.11%, respectively. In comparison, in GSTR-3B filing, Madhya Pradesh is ranked 8th, while Chhattisgarh, considered a twin state to Madhya Pradesh, is ranked 24th. Noting that Chhattisgarh is lagging behind the national average of 94.08% for GSTR-1 and 92.11% for GSTR-3B filings, he urged the attendees to address the issue as well as emphasised the need for association and trade bodies to inform their members about the significance of timely filing.
- (ii) This gap prompts in return filing in Chhattisgarh *vis-a-vis* Madhya Pradesh as well as national average concerns about why taxpayers in Chhattisgarh are not filing returns as diligently as those in other states, such as Gujarat, Haryana, Punjab,

West Bengal, and Rajasthan, which maintain higher filing rates, also see corresponding better revenue collection and economic growth. Approximately every percentage difference equals approximately ₹25 crore, hence a 6-7% gap of return filing leads to government losing out/delay of appx ₹200 crore revenue.

- (iii) Thereafter, he emphasized the adverse consequences of failing to file returns on time for the taxpayers, which include financial burdens such as payment of interest and late fees, the inability to pass on ITC in time to recipient, a potential loss of goodwill among buyers, blocking of e-way bills, and even the possibility of registration cancellation. He further highlighted the legal repercussions, including the imposition of penalties, summary assessments under Section 62, and a potential increase in compliance risk scores that could lead to more chances of getting selected for departmental scrutiny and audits. Shri Goyal urged the trade representative as well as trade association to take responsibility for ensuring that their respective taxpayers are made aware of these consequences.
- (iv) Further, **Section 149 (compliance rating)** and **Section 155 (Burden of proof)** of CGST Act, 2017 were also brought to everyone's notice for further discussion. The discussion emphasized the importance of understanding these sections to ensure proper compliance and avoid potential penalties. The attendees were encouraged to familiarize the trade with these provisions and ensure that their practices align with the requirements to maintain a favourable compliance rating and avoid scrutiny.
- (v) Shri Goyal further invited members' attention to the recent changes brought in the GST law about by the newly introduced Section 128A and Section 16(5) which are aimed at reducing litigation, particularly those of pertaining to earlier period of GST i.e. 2017-18, 2018-19, and 2019-2020 and requested participants to provide feedback regarding the same. He requested all participants to spread maximum awareness amongst taxpayers under their influence to avail the benefit under these trade friendly measures announced by the Government since this is a limited window scheme (upto 31.03.2025).

5. After addressing the meeting, the Committee proceeded to address the issues on the questions raised by the delegations in their representations-

**6. Points raised by Chhattisgarh Chambers of Commerce and Industry (CCCI) in their submission:**

**6.1. विक्रेता पर ही कार्यवाही की जानी चाहिए:-**

यदि विक्रेता जीएसटी रिटर्न फाइल नहीं करता है तो खरीददार को इनपुट नहीं मिलता है भले ही उसने इनपुट से सम्बंधित सभी नियमों का पालन कर दिया हो, जैसे-विक्रेता को समय पर भुगतान वस्तु की प्राप्ति आदि परंतु यह देखा जाता है कि अगर खरीददार ने इनपुट ले लिया है और इनपुट से सम्बंधित सभी नियमों का पालन किया है तो भी विभाग द्वारा विक्रेता

रिटर्न फ़ाइल नहीं करने पर खरीददार को ही परेशान किया जाता है, जो कि प्राकृतिक नियम के विरुद्ध है। क्योंकि विक्रेता की गलती के लिए विक्रेता को छोड़ कर खरीददार को पकड़ा जाता है जिससे विक्रेता को ऐसी गतिविधि करने के लिए और हौसले बुलंद होते जा रही है जो कि सही नहीं है।

*निवेदन/सुझाव:*

यदि क्रेता द्वारा क्रय संबंधी सभी दस्तावेज एवं भुगतान संबंधी समस्त प्रमाण दिए जाए तो विभाग द्वारा विक्रेता के विरुद्ध कार्यवाही की जानी चाहिए न कि क्रेता के विरुद्ध।

**6.1.1.** Adding to their written submission made in this regard by them, a specific case was presented where transactions had been conducted with a purchaser for the past four years, supported by proper documentation, including invoices and e-way bills. Despite this, the department blocked the entire input tax credit (ITC) because the supplier was found to be non-existent for the past three months. The representative suggested that in such instances, rather than penalizing the recipient, corrective action should be directed against the non-compliant supplier.

**6.1.2.** Shri Pushpendra Kumar Meena, Commissioner of State Tax, Chhattisgarh, addressing the issue, stated that the blocking of ITC is not done in a generalized manner solely based on return defaults or non-compliance by the supplier. He explained that there are other crucial reasons that compel officers to take necessary actions to safeguard government revenue. In certain cases, where 'Alert Notices' may have been issued or received, these are considered as matter of concern. Officers are then required to take all precautionary measures immediately to prevent further revenue loss. He requested to provide specifics of the case so that the same can be looked into.

**6.1.3.** Shri C.P. Goyal, Co-chair, remarked that GST has been envisioned as a trust-based system. However, citing a recent verification drive by State GST Chhattisgarh, he pointed out that out of approximately 40,000 taxpayers physically verified, 15% taxpayers were found to be fake. Such instances, he noted, compromise the integrity of the entire GST system. He emphasized the importance of verifying suppliers before conducting purchase transactions to prevent such issues.

**6.1.4** During the course of further deliberations, it was suggested by GRC members that the details of dealers found to be bogus or non-existent may be shared in the public domain. Shri Pushpendra Kumar Meena, Co-chair, commented that this is a very valid suggestion and would be considered. However, he also

highlighted the issue that the mobile numbers and email addresses provided in many taxpayers' GST registration details are often those of their chartered accountants or accountants. It was then suggested and agreed that such details could also be shared with members of trade and taxpayer associations, who could further circulate them along with the list of non-filers.

**6.2.** *IGST आउटपुट के भुगतान के CGST और या SGST इनपुट का उपयोग करने के लिये समान विकल्प दिया जाना चाहिये:-* वर्तमान फॉर्म GSTR 3B के अनुसार] IGST आउटपुट के भुगतान के लिए पहले IGST इनपुट का उपयोग किया जा सकता है तब CSGT इनपुट और उसके बाद ही SGST इनपुट का उपयोग किया जा सकता है जिसके कारण SGST इनपुट पूरी तरह से उपयोग नहीं किया जाता है और सीएसजीटी का भुगतान करने का दायित्व आता है जिससे व्यापारी का पैसा अनावश्यक अवरोधित है। इस संबंध में हम आपको बताना चाहेंगे कि फिलहाल व्यापारी के पास सीजीएसटी और या एसजीएसटी आउटपुट के लिए किसी भी तरह से आईजीएसटी इनपुट का उपयोग करने का विकल्प है। IGST आउटपुट के भुगतान और दायित्व के लिए CGST और या SGST इनपुट का उपयोग करने के लिए समान विकल्प दिया जाना चाहिए

एसजीएसटी इनपुट को समायांजित करने से पहले सीजीएसटी इनपुट को समाप्त करने की बाध्यता व्यवहारिक एवं कानूनी रूप से अनुचित है।

**6.2.1.** Elaborating on their written submission, the representative from CCCI discussed the divergence between the legal position and the system. Shri C.P. Goyal, Co-chair, requested to submit the details of cases where such issues have arisen, so that they can be examined and forwarded to GSTN.

**6.3.** *आंशिक रूप से/बिना नकद भुगतान के फॉर्म जीएसटीआर 3बी जमा करने का विकल्प दिया जाना चाहिए:-*

वर्तमान प्रणाली में पूर्ण नकद भुगतान करने के बाद ही फॉर्म जीएसटीआर-3बी दाखिल किया जा सकता है। वर्तमान प्रणाली में आंशिक भुगतान या भुगतान न करने का कोई विकल्प नहीं है जिसके परिणामस्वरूप व्यापारी को पूरी राशि होने तक रिटर्न को रोकना पड़ता है। वर्तमान व्यवस्था में व्यापारी आंशिक रूप से उपलब्ध राशि भी सरकार को नहीं दे पाता और उसे पूरी राशि पर ब्याज देना पड़ता है। इसलिए वर्तमान प्रणाली गैर-अनुपालन (रिटर्न न भरने के कारण) को प्रोत्साहित करती है और व्यापारी को उपलब्ध आंशिक राशि का भुगतान करने से रोकती है। इसलिए यह अनुरोध किया जाता है कि वर्तमान प्रणाली में आवश्यक परिवर्तन किए जाने चाहिए

और आंशिक/बिना नकद भुगतान के साथ फॉर्म जीएसटीआर 3बी जमा करने का विकल्प दिया जाना चाहिए।

इस मामले में हमारा सुझाव यह होगा कि निर्धारिती को अपना फॉर्म GSTR-3B दाखिल करने की अनुमति दी जाए जिसमें देय कर दिखाया जाएगा जिसका भुगतान बाद की तारीख में किया जाना है।

**6.3.1.** The representative from CCCI elaborated on their written submission. Shri C.P Goyal, Co-chair responded that presently the law does not allow it and with the present nature of non-compliance in return filing, this may not be considered.

**6.3.2.** Other issues related to the minimum penalty under Section 122(2), Section 123(3), the expansion of the coverage area of Section 126, and the incorporation of Section 73 to protect small-scale dealers from harsh actions due to unintentional mistakes were submitted in writing. The Committee assured that these requisitions would be reviewed carefully, and proceedings would be taken accordingly.

## **7. Points raised by Urla Industries Association:**

**7.1.** *Audit: Majority of registered person are complying with GSTR-9 and GSTR-9C and while filing the same entire financial data is submitted. Income Tax laws have Form 3CD audited and filed by Chartered Accountant and thereafter selected cases are scrutinized based on risk management. Similar provisions should be available under GST laws and audit/ scrutiny of records should be on risk management basis. This is for the reason that departmental audits ask of entirely same data which is already filed through GSTR – 9 and GSTR-9C. For Any Small Shortcomings - the department is issuing Show Cause Notices which create a lot of Administrative Burden.*

*We recommend:*

- *Conducting Proper Departmental Audit,*
- *Issuance of General/Informational Letters for Reconciliation*

**7.1.1** The Urla Industries Association raised concerns about GST audits, emphasizing that most registered entities already comply by filing GSTR-9 and GSTR-9C, which provide complete financial data. They suggested that, similar to Income Tax laws where audits are based on risk assessment (e.g., Form 3CD scrutiny), GST audits should also follow a risk-based approach. This would prevent redundant requests for data already submitted, reducing unnecessary compliance burdens.

**7.1.2.** Shri C.P. Goyal, Co-chair, explained that the list of taxpayers selected for scrutiny and audit is determined by the Directorate General of Analytics and Risk

Management (DGARM) based on various risk parameters and is less than 1% of the Taxpayers. Field formations, he clarified, do not play any role in this selection of taxpayers to be subject to scrutiny and Audit. Additionally, he pointed out that while taxpayers often file GSTR-9, it is observed that GSTR-9C, which certain taxpayers are required to file, is frequently not submitted. He highlighted a recent clarification issued by CBIC that though non-filing of GSTR-9C attract late fees, but for now, taxpayers may file GSTR-9C (who have already filed GSTR-9) for previous periods without paying late fees if they do so before 31.03.2025. He urged the members from trade association/tax professional bodies to make taxpayers aware of the same and tax advantage of trade friendly measure announced by the Government.

**7.1.3.** Shri Goyal further clarified that officers should not request documents like GSTR-1 and GSTR-3B that are already accessible to them, and may only seek specific documents during audits. In scrutiny cases, a Show Cause Notice (SCN) is not issued initially; instead, an ASMT-10 notice is issued, with most cases being resolved through an ASMT-12 notice, avoiding the need for an SCN. Excessive document requests by officers are considered isolated incidents, not systemic issues, and should be reported to the administration, so that the reason for such actions are checked.

**7.1.4.** Dr. Pinky Baskey, Deputy Commissioner, CCO, explained that earlier technical issues with the GST-ACES system, like outdated data and missing returns, may have led officers to request additional documents. However, since migrating to the GSTN-BO system in June last year, these issues are likely to be resolved now.

**7.2.** *Permit Refund of ITC on Plant and Machinery in case of inverted duty structure.*

*Textile Industry has a Long Standing Issue of Inverted Duty Structure where the Input is 18% and Output is 12% and even 5% in Certain Cases. As per the Vision of our Honourable Prime Minister to make Atmanirbhar Bharat - a lot of Investments are taking place in the Textiles Sector. Textiles Sector is the Second Most Employment Generating Sector after Agriculture in the Country. As refund of ITC is not permitted for Plant & Machinery - a lot of funds are getting Blocked of entrepreneurs - which otherwise could be utilized for working capital and increasing GDP of the nation. Due to want of funds – the entrepreneurs have to rely of Loans from Banks - which increases their cost of funds - thus making them non-competitive in the export markets, We request*

*you to Allow Refund of ITC on Purchase of Plant and Machinery for products which fall under Inverted Duty Structure.*

**7.2.1.** The representative of the Urla Industries Association further elaborated on their written submission. Shri C.P. Goyal, Co-chair, responded that this is a policy matter and requested that sector-specific issues, supported by examples, be submitted so that they can be analysed and referred to the GST Council for further consideration.

**7.3.** *Centralized Registration: Possibility of obtaining a single registration at pan India level may be explored to avoid taxation on self-services between branches of same entity. This will facilitate ease of working and reduce the compliance burden of entities having operating sites in different states of the nation. One Nation, One GST - will definitely be a Big Step in Ease of Doing Business and reduce the operating cost of the nation to a very large extent.*

**7.3.1.** Shri C.P Goyal, co-chair responded that this is policy matter. He further added the proposal is under consideration at higher level.

**7.4.** *Centralized Scrutiny/ Assessment/ Audit for taxpayers having multi-state Registration: In case of taxpayers having multi-state operations, currently there returns are scrutinized & they are being assessed/ audited separately for each of such states causing difficulties in their reply submission & attending personal hearing in each of such states which is resulting in genuine hardships to them. Therefore, possibility of Centralized Scrutiny/Assessment & Audit of those taxpayers having multi-state registrations may be explored to avoid these genuine hardships.*

**7.4.1.** The representative of the Urla Industries Association further elaborated on their written submission. Shri C.P Goyal, responded that it will be considered for sending to GST Council for consideration.

**7.5.** *Centralized E-way bill appeal system: Currently in case of Detention of Goods/ Vehicles for E-way issues, appeals have to be filed at the place where such detention occurred, causing it difficult for a taxpayer to file appeal & attend personal hearing in that location. For example, where goods are moving from Raipur to say Kerala and if goods are detained in Coimbatore, then if a taxpayer is willing to file an appeal against such detention, that appeal has to be filed in Coimbatore.*

**7.5.1.** The representative of the Urla Industries Association further elaborated on their written submission. Shri C.P Goyal, responded that it will be examined and

requested to also provide suggested solutions for examining and considering to send to GST Council for consideration.

**7.6.** *Forced availment and reversal of ITC on exempt suppliers: Suppliers not entitled to ITC under Section 16 of the GST laws i.e. who are dealing in exempt supplies like power [thermal/ solar) but are registered solely to discharge reverse charge liabilities have received official letters from the State GST Department instructing them to:*

*1. Avail the ineligible ITC dating back to July 2017) in their GSTR-3B. Immediately reverse the same under a "permanent reversal" head*

*Suggestion: Issue of Joint Clarification/Circular by Central and State Departments clearly outlining the procedure for handling ineligible ITC for suppliers dealing entirely in exempt supplies like power.*

**7.6.1.** The representative of the Urla Industries Association further elaborated on their written submission in their regard. Shri T.L.Draw, Special Commissioner, SGST clarified that this exercise is for the realization of revenue for the State government due to the IGST settlement calculation mechanism of GSTN, and no additional liability will arise for the taxpayer in making such a reversal. The representative of the association further deliberated that doing so maybe a violation of the GST Act since the time limit for the same may have lapsed as per the provisions of Section 16, which may lead to litigation later. Shri Pushpendra Meena, co-chair responded that a clarification/Circular will be considered to be issued, in respect of all such cases.

## **8. Points raised by ICAI, Raipur:**

**8.1.** *Simultaneous proceedings should be avoided:-*

*a. It has been found that the departments has initiated GST Departmental audit under section 65 of the GST Act and simultaneously issued scrutiny notices for the same tax period to the same person. So we request that a proper system should be developed so that both the authorities are aware of the proceeding being made by the departments, so that other proceedings can be avoided.*

*b. It has been observed that in certain cases, scrutiny notices under section 61 has been issued multiple times by different level of authorities (like Assistant commissioner and Deputy Commissioner, etc) being unaware of the similar proceedings being conducted or concluded resulting in dual proceedings and separate appeal need to be filed in case of ex parte order.*



**8.1.1.** Elaborating on his submission, Shri Vikas Golchha, Chairman ICAI explained the matter.

**8.1.2.** Shri N.C. Saxena clarified that the State GST has already issued a circular on this matter. Shri Faraz Ahmad Qureshi, Additional Commissioner (CCO) and Member Secretary, stated that normally, it does not happen in case of taxpayers registered with Central GST. However, if there is any such case, then specific instances could be brought to our notice so that the matter could be taken up with the DG(Audit) and DGARM in the case of centrally administered taxpayers.

**8.2.** *Recovery proceedings should be hold till the formation of Tribunal(Raipur Bench):-*

*It has been observed that where the cases has been ordered by the commissioner (appeals), the recovery proceedings is being initiated by the departments even though the dealer is willing to file an appeal before the appellate tribunal due to dis-satisfaction of the order but could not file the appeal due to non-formation of the bench in Chhattisgarh. We suggest a certain process to be formed to bifurcate the dealers who want to file an appeal in the tribunal and prescribe an SOP for the same, so that those dealers don't suffer from the harsh recovery proceedings of the department.*

**8.2.1.** Shri C.P Goyal, co-chair responded that there already is a CBIC Circular dated 11.07.2024 on the same issue. Shri Vikas Golchha requested the state to create and share a format for intimation by the taxpayer for informing about their intention to file appeal in GSTAT post operationalization. Shri Pushpendra Kumar Meena, co-chair assured that the same will be done and shared at the earliest.

**8.3.** *Freezing of bank accounts and ITC credit & Cash ledger at early stage of proceedings:-*

*a. In certain cases where a very negligible amount has been ordered ex- parte, the bank accounts get seized and the entire bank account gets non operative due to which a serious working capital concerns are being faced by the dealers. So we suggest that any demand outstanding upto 5 lacs shall not be resulting in bank account attachment and cash & credit ledger being blocked.*

*b. It has been alleged that in certain cases the ITC ledger is being blocked by more than the amount available due to which the dealer gets negative credit ledger balance due to which he is unable to file the GSTR-3B for the respective tax period. So we suggest that there should be a minimum limit of 5 lacs where small dealers don't get affected with these types of stands of the department.*

**8.3.1.** State GST official while explaining the issue stated that freezing of bank accounts and blocking of Input Tax Credit (ITC) and the electronic cash ledger are revenue-protective measures undertaken by the proper officer under the Goods and Services Tax (GST) law. As per Section 83 of the Central Goods and Services Tax (CGST) Act, 2017, the proper officer may provisionally attach any property, including bank accounts, if it is necessary to protect the interest of the government revenue. Such action is taken only after recording the reasons for forming the belief and documenting the relevant facts on file. This measure is generally resorted to in cases where there is a substantial risk to the revenue. Specific grievances, if any, may be brought to the notice along with relevant details, so that a proper scrutiny can be undertaken to ascertain whether the departmental officers have followed the prescribed procedure in accordance with the law.

**8.4.** *Proceedings under section 74 instead of Section 73 in case of Departmental Audit under section 65.*

*Section 65 provides for the audit proceedings to be initiated depending upon the facts, under section 73 or section 74 (in cases before the insertion of section 74A). But it has been noticed that the departments has initiated proceedings under section 74 instead of section 73 just to take the benefit of time period of 5 yrs instead of 3 yrs even in the cases of 1% payment in cash (Rule 86B), GSTR-3B-2A difference, GSTR-3B-1 difference etc which are apparent from records. Even after the Audit Manual and various other rulings pronounced that the audit is the fact finding proceeding and without the conditions of initiating section 74 being fulfilled, it shall not be invoked just for the benefit of extended time period to open the case. There is no set method to send Audit Memo and the notices related to it on the GST portal. Even on reply for the proceedings initiated under Section 74 for the reason which should have been covered under section 73, the officers don't drop the proceedings due to completion of time limit of section 73. This is against the thought of government vision of ease of doing business. We suggest that primarily the proceedings should be initiated under section 73 and the proper officer should have the power to drop the proceedings under section 74.*

**8.4.1.** The representative from ICAI elaborated on their written submission. Shri C.P. Goyal, Co-chair, expressed his concerns about the approach explained and requested copies of SCNs issued under Section 74 without proper justification be provided so that same can be reviewed and addressed with the relevant officer. Shri Faraz Ahmad Qureshi, Member Secretary suggested that Raipur Audit Commissionerate may also adopt Bhopal's practice of inviting taxpayers to MCM

meetings to discuss audit findings and share their views, so that undisputed and minor issues are settled at the preliminary level only.

**8.5. High pitched demand on the exempted and non-taxable goods:-**

*a. In certain cases, the department has imposed huge taxes on the dealer of exempted goods and non GST goods like petrol and diesel where the appellant cannot file the appeal due to the prepayment condition to file an appeal. We suggest to prescribe an SOP for the same, so that those dealers can file an appeal without pre-payment conditions or if any other process can be suggested to delete the demand.*

**8.5.1.** The representative from ICAI elaborated on their written submission, noting that officers are inquiring about the exempt supplies declared in GSTR-9 and GSTR-9C and have issued SCNs and orders involving significant amounts on this basis. In such cases, the pre-payment condition for filing an appeal poses a challenge. The representative suggested that rectification be allowed in such instances. Shri N.K Verma, Joint Commissioner (Enforcement), State GST requested more details on the matter in order to take appropriate corrective measures.

**9. Points raised by Raipur GST Bar Association:**

**9.1. (A) Assessment Proceeding U/s 61 Vs Departmental Audit U/s 65**

*(i) Multiple Assessment Proceedings of Same Assessee by Different jurisdictional Authority for Same Period on Same Issue.*

*(ii) Section 61 specifically focused on Scrutiny of return and for verification of Return particulars authority required copy of ledger, Invoices, Details of outstanding creditors and period of outstanding, Expenses Ledger etc. So, on this matter:*

- This is our humble submission that if Assessment Proceeding has been completed by department, then the departmental audit should not be conducted for same facts.*
- SOP for Scope of Assessment Proceeding for uniformity.*
- SOP for Audit of cases where the Assessment has been completed.*

**9.1.1.** Elaborating upon their submission, the representative from Raipur GST Bar Association informed that SCNs for assessment and Audit coming for same period and same issue from different jurisdictions in State GST

**9.1.2.** Shri N.K. Verma, Joint Commissioner, explained that the issue arose in state GST because assessments and scrutinies were initially distributed among DCs and ACs based on turnover thresholds for the first three months. However,

when the list was shared again, some taxpayers' turnover data had increased compared to the figures in the earlier list, resulting in cases being assigned to both DCs and ACs. He requested that details of such cases, where SCNs have been issued by different officers for the same issue, be provided so that they can be rectified at the earliest. Shri Pushpendra Kumar Meena, while acknowledging the issue of duplicity, assured that they are trying to develop a mechanism to remove the duplicity.

**9.1.3.** Elaborating further on their submission, the representative from Raipur GST Bar Association stated that for Scrutiny under Section 61, complete documents like ledger, books etc are called. If audit for the same period is to be done, an SoP should be issued regarding criteria for conducting audit when scrutiny has already been done.

**9.1.4.** Shri Pushpendra Kumar Meena, co-chair responded that it is a valid point and it will be considered.

**9.1.5.** Further, the representative from Raipur GST Bar Association highlighted issue of divergent practices being followed during scrutiny to develop a comprehensive SoP for Scrutiny.

**9.1.6.** Shri Pushpendra Kumar Meena, co-chair responded that it is a valid point and CBIC has issued manual for scrutiny of returns and they will be working on the same from the next Financial Year

## **9.2. Service of Notice:**

*The department has been issuing the Notice only by E Mail and on Portal. In this respect this is my humble submission that in addition to service the notice by E mail it should also be served by Physically or by Post or by other way as given in Section 169 of CGST Act. The Mode of service of Notice in section 169 given in clause (c) before this clause the other mode of service of notice is given under clause (a) and (b).*

**9.2.1.** The representative from Raipur GST Bar Association further elaborated upon their written submission and suggested that due notice information in form of pop-up can be implemented in the common portal.

**9.2.2.** Shri C.P Goyal, co-chair responded that this is a valid point and the same can be forwarded to GSTN for implementation.

**10.** Other key points which were discussed in the meeting are :

- (i) The department appreciated the suggestion to hold open houses in remote areas, with Shri Goyal committing support and emphasizing joint responsibility with associations to raise awareness.
- (ii) All attendees agreed to hold monthly meetings, proposing to reserve a few hours on the first Friday of each month for regular discussions on key issues and improvements.

11. The meeting ended with vote of thanks to the Co-chair.



**Pushpendra Kumar Meena**

IAS

Commissioner, State Tax  
CG Atal Nagar, Nava Raipur

**Annexure A: List of Attendees**

<b>Name</b>	<b>Designation</b>	<b>Department</b>
C. P. Goyal	CC. Bhopal Zone	Central GST
Pushpendra Meena	Commissioner GST	State GST
Rakesh Gupta	Pr. Commissioner. CG	CGST
Faraz Ahmad Qureshi	Addl. Commissioner	CGST
Dr. Pinky Baskey	D.C(CCO)	CGST
T.L. Dhruw	Spl. Comm.	SGST
Narendra Verma	J.C.	SGST
Deepak Giri	JC	SGST
Hemant Sinha	Deputy Commissioner	SGST, Raipur
Gopal Manikpuri	Assistant Commissioner	SGST, Raipur
Dinesh Dhruv	STO	SGST H.O.
Ashwin Garg	President, Urla Ind. Assoc.	Urla Ind. Association
Vikram Jain	General Secretary, Urla Ind. Assoc.	Urla Ind. Association
CA Vikas Golchha	Chairman, ICAI, Raipur Branch	ICAI Raipur
CA Kishore Bardia	Advisory Chairman, CIRC & ICAI	ICAI
CA Mohit Agrawal	Chairman, Ind. Tax Committee, ICAI, Raipur Branch	ICAI
CA Jeetu Gupta	CA	ICAI
CA Rishikesh Yadav	CA	ICAI
CA Naresh Nahar	CA	ICAI
CA Gaurav Modi	CA	ICAI
Jitendra Doshi		CAIT
Subhash Agrawal		
Rakesh Ochani	Advisory Board, CCI	CCI
CA Mukesh Motwani	CCI	CCI
Ram Mandhan	CCI	CCI
Nilesh Mandhan	CCI	CCI
Rajesh Kathri	CCI	CCI
CA Yogesh Purohit	Member	Raipur GST BAR
CA Rasik Chauhan	CA	Raipur GST Bar Association
Akhilesh Awadhiya	Consultant	
Deepak Kamatkar	Advocate	Raipur GST
Praveen Sharma	Advocate	Raipur GST
Manish Bajaj	Advocate	Raipur GST Bar Association
Harsh Raj	Joint Commissioner	CGST, Raipur

## **Annexure B: Presentation made**