



कार्यालय मुख्य आयुक्त  
Office of the Chief Commissioner  
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर  
CGST & Central Excise (Jaipur Zone), Jaipur

**Minutes of 2<sup>nd</sup> Meeting of State Co-ordination Committee held on 27.03.2024**

Second meeting of the State Co-ordination Committee was held on 27.03.2024 at Central Revenue Building, Statue Circle, Jaipur. The meeting was attended by the following officers:-

S. No.	Name of the Officer (Sh./ Ms.)	Designation
1.	Mahendra Ranga	Chief Commissioner, CGST & CX. Jaipur Zone,
2.	Rajeev Kumar	Special Commissioner, State Tax, Jaipur
3.	Babneet Tuli	Additional Commissioner, CCO, Jaipur
4.	Arvind Mishra	Advisor to Chief Commissioner, State Tax, Jaipur
5.	Abhishek Narayan Sinha	Deputy Director, DGGI, JZU, Jaipur
6.	Anil Kumar	Deputy Secretary, GST Council Secretariat, New Delhi (Through Webex)
7.	Anupama Saksena	Assistant Commissioner, CCO, Jaipur

2. Further record of discussion held on the mandate of the Committee is as under:-

**(a) Data sharing on important cases of evasion, modus-operandi detected in Investigation and data sharing of important audit paras/ cases & modus-operandi detected in Audit.**

The Chief Commissioner, Central Tax intimated that important cases booked by CGST formations, are being regularly shared in the monthly newsletter SAMVAAD. The Special Commissioner, State Tax assured to exchange information on the important cases and Audit paras with the Central GST Officials by April 10, 2024.

**(b) Issues requiring a change in Act/ Rules/ Notification/ Form/ Circular/ Instruction/ improvement on GST portal, etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC/ GSTN/ DoR:**

The issues identified in sixth meeting of GRC, which requires a change in Act/ Rules etc. or improvement in GST Portal were discussed as under:

S. No.	Issue	Discussion
<b>A. ISSUES PERTAINING TO GSTN</b>		
(i)	<b>Amendment in GST Registration:-</b> Presently amendment in core fields and Non-core fields in GST Registration is not allowed on the GSTN portal where any amendment application is already pending for approval. This results in delay in empanelment of additional place of business which will impact the business of taxpayers.	The representative from GSTN stated in the GRC meeting on February 13, 2024, that the issue has been noted for further action.  This Committee endorses the request.
(ii)	<b>Filing of Rectification application:-</b> It was represented in the GRC meeting that the application for rectification is not getting filed after 3 months from the date of order though as per proviso to section 161, it is allowed. It has been requested to do needful in this respect.	It is noted that the impacted party has three months to seek rectification. As such, non-acceptance of the rectification application three months after the decision date, is congruent with the provisions of law.
(iii)	<b>Space Provided to upload documents at the time of registration is very less:-</b> Presently, the space provided to upload documents of principle place of business is only 100kb which is very less and the trade is facing problem.	Sh. Gaurav Samantaray, Representative from GSTN, had intimated in the GRC meeting held on 13.03.2024, that the space for uploading the documents can be increased if required.  The Committee recommends the request.
<b>B. ISSUES PERTAINING TO GST POLICY WING</b>		
(i)	<b>Enhancement of threshold exemption limit for service providers:-</b> Exemption Limit for suppliers of Goods is Rs 40.00 Lacs whereas for service providers, it is Rs 20 Lacs. It has	The issue seems to have been touched by the GST council in the 32 <sup>nd</sup> meeting while considering threshold level for registration for supplier of goods. However detailed discussions do not appear to have taken place. Accordingly,

	<p>been requested by the trade to increase the exemption limit for service providers to Rs 40 Lacs to make it at par with the exemption limit for goods.</p>	<p>with effect from 01.04.2019, the threshold limit for supplier of goods was increased to 40 lakhs vide Notification No. 10/2019 dated 07.03.2019 leaving the threshold limit for service providers unchanged.</p> <p>The threshold exemption for service providers has remained unchanged since 2017. The inflation index has also increased by 28% since 2017-18. The Committee felt that raising the threshold limit to Rs. 40 Lakhs will encourage the reporting of correct turnover by the taxpayers. This shall also relieve small service providers of their compliance costs. Taxpayers involved in B2C transactions, rather than those willing to remain in the ITC chain, are more likely to claim the exemption for the higher threshold. Additionally, it would decrease the burden on tax administration. It was decided to refer the matter to the GST Council Secretariat for consideration.</p>
(ii)	<p><b>Penalty in cases involving small amount of tax:-</b> There is mandatory minimum Penalty of Rs. 10000 under CGST &amp; Rs. 10000 under SGST in every Case even if the tax and interest involved is only Rs. 600, 800. It has been requested to rationalise it.</p>	<p>The Committee decided to collect further data on the issue.</p> <p>Data for previous three years may be collected for the purpose.</p>
(iii)	<p><b>Waiver off pre-deposit against Appeal in case of matter relates to IGST, whereas tax has been paid under SGST &amp; CGST</b></p>	<p>The Committee decided to collect further data on the issue.</p> <p>Data for previous three years may be collected for the purpose.</p>

**(c) Issues pertaining to taxpayer facilitation as well as taxpayer grievances and conducting outreach programme:**

It was intimated that outreach programmes are being conducted regularly for taxpayers' facilitation and addressing their grievances. Following issues pertaining to trade facilitation, received from CGST Commissionerate, Jaipur were taken up for discussion:

S. No.	Issue	Discussion
(i)	<p><b>Availability of Provisions for payment of self assessed tax liability in installment:-</b> Some registered taxpayers face financial problems to run their business activities on various grounds like their customers are not making their payments timely which results in non-payment of self assessed tax liabilities within prescribed time limit. Hence it was requested refer the matter to CBIC to make some provisions for payment of self-assessed liability of tax amount in installment with some restriction, as deemed fit.</p>	<p>It is noted that Section 80 of CGST Act empowers the Commissioner, for reasons recorded in writing, to extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, in monthly installments not exceeding twenty four, subject to payment of interest under Section 50 and subject to such conditions and limitations as may be prescribed.</p> <p>The Committee was of the view that as ITC is granted by the govt. on these transactions, further realisation of revenue should not be deferred.</p>
(ii)	<p><b>Relaxation in filing GSTR-1 (Rule 59 of CGST Rules, 2017) - hardship faced by genuine taxpayer:-</b> It is intimated that various taxpayers face financial problems to run their business activities on various ground like their customers do not make their payments timely. Sometime taxpayers are unable to make whole payment of self assessed liabilities, however, they are in position to make part payments. Non-receipt of big payments results in non-filing of GSTR-3B Return within prescribed time limit as prescribed under Section 39 of the CGST Act, 2017 as amended. Such taxpayers cannot file the GSTR-1 Return for the succeeding month in terms of the Rule 59 of the CGST Rules, 2017 as amended.</p> <p>Therefore, it was requested to make a reference to the CBIC to enable such taxpayers, by</p>	<p>The Committee was of the view that the facility to file GSTR-1 pending filing of GSTR-3B of previous month, has been withdrawn to check the unscrupulous taxpayers from passing fake ITC by filing GSTR-1 and skipping filing of GSTR-3B. Allowing GSTR-1, in cases GSTR-3B of previous month is not filed, will open the gate for the fake taxpayers to pass fake ITC by issuing goods less invoices.</p>

	<p>amending the relevant provisions, for filing ofGSTR-1 for succeeding month with some restriction or with due permission of competent authority as determined and as deemed fit. Such taxpayers, on prior approval of competent authority, may also be allowed for filling ofGSTR-3B for the preceding month on part payment as deemed fit.</p>	
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In light of the discussion above, the Committee decided to close both issues.

**(d) Discussion on GST related petitions before any legal forum to arrive at a uniform stand by the Central and State GST Administration**

It was noted that the Rajasthan High Court in its Order dated 11.10.2023 has directed to institute a Secretariat to get the statutory appeals filed on behalf of the Appellate Tribunal, till such time that the Appellate Tribunal is functional. The Order was taken up for discussion in the meeting as it affects both formations of GST State and Centre.

It was intimated there will be practical problems in implementing the Order. Alternatively it was suggested to submit a recall application to the court, pleading that the department would refrain from using coercion in situations where the party had deposited twenty percent of the tax amount in dispute.

**(e) Any other GST matter deemed fit for coordinated work between Central and State Tax Administrations:**

No such issue came up for discussion.

3. The meeting was concluded with vote of thanks to the Chair.

(Babneet Tuli)  
Additional Commissioner

**Copy forwarded for information and necessary action to the:-**

1. OSD to Chairman, CBIC, New Delhi.
2. PS to Member (GST), Zonal Member, CBIC, New Delhi.
3. Director, GST Council Secretariat, New Delhi.

4. Chief Executive Officer, GSTN, New Delhi.
5. Pr. Commissioner, GST Policy Wing, CBIC, New Delhi.
6. Pr. DG, DGGST HQ, New Delhi
7. Chief Commissioner, State Tax, Kar Bhavan, Ambedkar Circle, Jaipur.
8. Pr. ADG, DGGI, JZU, Jaipur.
9. Pr. Commissioner/ Commissioner, CGST Commissionerate, Alwar/ Jaipur/ Jodhpur/ Udaipur.
10. Webmaster, GST & CE Commissionerate, Jaipur for uploading the same on Zonal Website ([www.cgstjaipur.gov.in](http://www.cgstjaipur.gov.in)).