



**BY EMAIL**



भारत सरकार

**Govt. of India,**

वित्त मंत्रालय, राजस्व विभाग

**Ministry of Finance, Department of Revenue**

वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय

**Office of the Chief Commissioner, Goods and Services Tax & Customs**

**GST BHAWAN, KEDAR ROAD, MACHKHOWA, GUWAHATI -781001**

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**MINUTES OF THE REVIEW MEETING WITH COMMISSIONERS BY THE CHIEF COMMISSIONER  
HELD THROUGH VIDEO CONFERENCE/ VISIT DURING SEPTEMBER, 2020**

The Review Meeting with CGST, Customs, Appeals and Audit Commissioners within Guwahati Zone by Shri S. Kannan, Chief Commissioner, CGST, Central Excise & Customs, Guwahati Zone were held as per the following schedule:-

Sl. No.	Day	Date	Time	Commissionerate	Remarks
1	Monday	14.09.2020	1100 Hrs to 1200 Hrs	Agartala	Through Video Conference
2			1200 Hrs to 1300 Hrs	Dimapur	
3			1300 Hrs to 1400 Hrs	Aizawl	
4			1630 Hrs to 1730 Hrs	Appeals	Held in CC's Chamber at GST Bhawan, Guwahati
5	Tuesday	15.09.2020	1130 Hrs to 1300 Hrs	Shillong	Through Video Conference
6				Audit	
7			1300 Hrs to 1400 Hrs	Imphal	
8	Wednesday	16.09.2020	1100 Hrs to 1200 Hrs	Itanagar	
9			1200 Hrs to 1300 Hrs	Customs	
10	Friday	18.09.2020	1500 Hrs to 1700 Hrs	Dibrugarh	At Dibrugarh
	Saturday	19.09.2020	1200 Hrs to 1400 Hrs		

Review meeting of Guwahati Commissionerate could not be held due to some unavoidable circumstances. The same shall be held as soon as possible.

2. Following Officers attended the meeting:-

Sl. No.	Name of the Officer/s (S/Shri)	Rank	Office/ Commissionerate
1	S. Kannan	Chief Commissioner	O/o the Chief Commissioner, Customs, C. Excise & CGST NER Guwahati Zone, Guwahati
2	B. S. Suhag	Additional Commissioner	CGST Commissionerate, Agartala
3	V. K. Gahlot	Commissioner	CGST Commissionerate, Dimapur
4	K. Ashikheya	Commissioner	
5	Sashi Wapang Lalu	Joint Commissioner	
6	Mahavir Rar	Assistant Commissioner	
7	C. Songate	Commissioner	CGST Commissionerate, Aizawl
8	L. Ralte	Joint Commissioner	
9	Sindhukush	Assistant Commissioner	
10	Raju Shaktivel	Commissioner	Appeals Commissionerate, Guwahati
11	N. V. Kulkarni	Commissioner	CGST Commissionerate, Shillong
12	N. V. Kulkarni	Commissioner	Audit Commissionerate, Shillong at Guwahati
13	Rajiv Ranjan	Deputy Commissioner	
14	V. K. Gahlot	Commissioner	CGST Commissionerate, Imphal
15	Manoj Kumar Rajak	Commissioner	CGST Commissionerate, Itanagar
16	Thomas Basumathary	Joint Commissioner	
17	G. Kamei	Commissioner	Customs (P) Commissionerate, NER Shillong
18	J. K. Simte	Additional Commissioner	
19	I.R. Kharkhongar	Joint Commissioner	
20	R. R. Bangar	Commissioner	CGST Commissionerate, Dibrugarh
21	Bishwajit Singh	Joint Commissioner	

3. The Chief Commissioner in his introductory address in all the meetings welcomed all the officers who attended meeting and stressed upon the need to ensure that all round progress is achieved in all areas of work in the Zone.

4. The copies of the presentations called for by the CCO from the Commissionerates were submitted to the CCO through E-mail. The points/issues deliberated and discussed are given point wise below:

#### A. Audit Commissionerate

- The Chief Commissioner stressed upon the improvement in the implementation of E-office.
- The Chief Commissioner pointed out that the performance of Audit Commissionerate is **very-very poor**. It is noticed that out of 374 GST cases allotted for Audit in 2019-20, only 8 (Eight) were audited in 2019-20 & only 17 (Seventeen) audited till August'2020 in the current FY. **It was informed that no MCM has been held in the current FY. The Chief Commissioner has directed that MCM should be held regularly. If it can't be held physically due to present situation of COVID-19, it can be held through Video Conference. Further, the Commissioner**

(Audit) assured that, he will submit an Action Plan for the next 6 (Six) month and complete Audit of the balance Taxpayers allotted to the Commissionerate.

[Action: Commissioner (Audit)].

### **B. Appeals Commissionerate**

- a. The issue of 08 (Eight) cases in Call Book (Service Tax) was discussed, as there is no provision for Commissioner (Appeals) to keep cases in Call Book, the Commissioner (Appeals) assured that the pending cases will be dispose off within 01 (one) month.
- b. The Commissioner (Appeals) also assured that, all appeal cases pending more than Six months will be liquidated by October, 2020.

[Action: Commissioner (Appeals)].

### **C. Customs (P) Commissionerate**

- a. The staff position, field units, infrastructure and performance of the Customs was discussed at length during the review meeting. The Chief Commissioner assured to look into the matter of shortage of officers/staff.
- b. Revenue collection, Refund pendency, Provisional Assessment, of the Customs Commissionerate was reviewed and the Chief Commissioner expressed concern on shortfall of revenue. **In respect of Refund cases, the Commissioner (Customs) assured to dispose off all pending cases within 01 (One) month. In respect of Provisional Assessment cases pending finalization, the Chief Commissioner asked to submit detailed note on all pending 218 numbers of cases of Provisional Assessment showing details like commodities, assessable value, total amount of duty involved, security deposit, etc.**
- c. The Export-Import and Anti-Smuggling performance of the Customs Commissionerate was reviewed. The Chief Commissioner expressed his displeasure that there has been no disposal of Gold in the current FY and stressed that **the Commissioner (Customs) should review the Anti-Smuggling performance**, put the officer on job to develop intelligence and book cases of Gold, Narcotics, etc.
- d. The Chief Commissioner stressed on disposal of Gold and directed to submit action plan to dispose all Gold ripe for disposal. He directed that the Gold held with the customs should be physically verified and the Gold not in the form of jewelry, etc. should be disposed off at the earliest. **The**



**Commissioner (Customs) assured to submit action plan in respect of disposal of all Gold within 15 (fifteen) days.**

e. The Chief Commissioner stressed upon completion of pending investigations, **the Commissioner (Customs) assured to complete investigations within 02 (two) months in the cases older 6 (six) months and above.**

f. The Chief Commissioner directed to provide detail of the Adjudication cases pending more than one year with the Commissioner.

g. The Chief Commissioner has directed to provide detail of one Call Book case pending for more than two years.

**[Action: Commissioner (Customs)].**

#### **D. CGST Commissionerates (All) under Guwahati Zone:**

a. The staff position, field units, infrastructure, Jurisdiction, E-office implementation, CPGRAM, RTI applications Status, GST returns filing, C. Excise Revenue, DGARM verifications, GST E-way Bill verification, TRAN-1 verification, GST/C. Excise/ S. Tax Refunds, Anti-Evasion performance, Arrear Realisation, GST/ C. Excise/ S. Tax Adjudication, Prosecution Cases, GST/ C. Excise/ S. Tax Investigation Cases, Call Book Cases, GST Registration Cancellations, Budgetary Support Scheme (BSS) and Revenue collection by the respective CGST Commissionerate vis-à-vis respective State/s were discussed at length during the review meeting. The Chief Commissioner pointed out there is shortage of staff in all cadres at Zonal level. However, he assured to do whatever is possible within the actual working strength.

b. The Chief Commissioner has emphasized on the following areas of work and issued directions accordingly:

**i. E-office implementation**

**ii. GST Revenue**

**iii. GSTR 3B filing / GSTR 1 filing**

**iv. DGARM verifications**

**v. Refund (GST/C. Excise/S. Tax)**

**vi. Anti-Evasion**

**vii. Adjudication**

**viii. Suo-moto cancellation**

- a. The Chief Commissioner stressed that implementation of E-office is not upto the mark and directed to improve the same.

**[Action: All CGST Commissioners].**

- b. The Chief Commissioner directed that, all Commissioners should analyse the revenue growth vis-à-vis the State's and wherever the Centre's growth is less as compared to State's growth, a study should be made to find reason. He directed to **submit a note on how to bridge the shortfall and how to improve revenue collection and what steps to be taken to achieve the target during the remaining period of the FY 2020-21.**

**[Action: All CGST Commissioners].**

- c. The Chief Commissioner emphasized that, GSTR-3B filing is low, whereas, GSTR-1 filing is very low compare to GSTR 3B filing. Range officers to look into it and see why the buyers are not insisting supplier to file GSTR 1/issue invoices to get ITC. Make sure whoever is filing GSTR-3B should file GSTR-1 also. **All the Commissioner assured to submit a detailed note on action taken or to be initiated should be submitted to CCO within 01 (one) month.**

**[Action: All CGST Commissioners].**

- d. The issue of DGARM was discussed in detail, the Chief Commissioner expressed that pending cases of DGARM is cause of concern. **All the Commissioner assured that the verification of pending DGARM cases will be completed within 01 (one) month.**

**[Action: All CGST Commissioners].**

- e. The Chief Commissioner stressed that the **Refund Cases should be disposed off immediately and should not be kept pending.**

**[Action: All CGST Commissioners].**

- f. The Chief Commissioner directed that Anti-Evasion performance should be improved. Performance of CGST Shillong is satisfactory. CGST Agartala is required to submit details of A/E work to CCO along with details of Revenue detected under Revenue Augmentation slide. **The Commissioners should examine top 5 (five) Taxpayers in their jurisdiction which pays more than 75% of their tax liability through ITC and submit a report to CCO.**

**[Action: All CGST Commissioners].**

- g. The pendency in adjudication was discussed. **All the Commissioner assured to liquidate all the cases pending more than 03 (three) months.**

**[Action: All CGST Commissioners].**

- h. The Chief Commissioner pointed out that there are 76 (Seventy Six) cases are pending in Call Book (Central Excise) for more than 2 (two) years in CGST Itanagar Commissionerate. **The Commissioner, CGST Itanagar assured that he will approach CESTAT to get status of the cases for further necessary action and submit a report to CCO within 01 (one) month.**

**[Action: CGST Itanagar Commissioners].**

- i. The Chief Commissioner directed that action against Non-filers should be taken and arrear to be recovered when GST registration has been cancelled.

**[Action: All CGST Commissioners].**

Further, the Chief Commissioner has pointed out following areas of priority concern and directed to give special focus for the next 01 (one) month.

1. **GSTR-3B vs. GSTR-1 discrepancy and improvement in filing numbers.**
2. **DGARM unattended points**
3. **Additional Revenue mobilization efforts.**

**[Action: All respective Commissioners].**

The date of next Review Meeting will be intimated. The action taken report on this "MINUTES" shall be sent within 15 (Fifteen) days to this office.

This issues with the approval of Chief Commissioner.

Sd/-

(B.S. Suhag)

Additional Commissioner

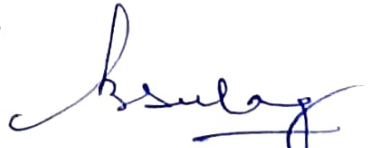
Dated :

F.No.IV(16)03/CCO/GHY/TECH-I/MEETINGS/2020/

6380-91  
29/09/2020

Copy to:

- 1.The Commissioner, CGST & CX (ALL) & Customs of Guwahati Zone.
- 2.The Commissioner (Audit)/(Appeals), CGST & CX Commissionerate, Guwahati
- 3.The Superintendent (Systems), CCO, Guwahati to upload in Departmental website.

  
(B.S. Suhag) 29/9/20  
Additional Commissioner