



**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

Tel.Nos. 0361-2735999 फैक्स/Fax nos. 0361-2735999, ईमेल/Email:ccshillo@excise.nic.in

**MINUTES OF THE REVIEW MEETING WITH CHIEF COMMISSIONERS (IN-SITU), CGST
COMMISSIONERATE, GUWAHATI BY THE CHIEF COMMISSIONER, CUSTOMS, C. EX. AND
CGST GUWAHATI ZONE ON 6TH OCTOBER, 2020**

The Review Meeting with Chief Commissioner (In-situ), CGST Commissionerate, Guwahati by Shri S. Kannan, Chief Commissioner, CGST, Central Excise & Customs, Guwahati Zone was held in the office chamber of the Chief Commissioner, CGST Guwahati Zone at 5th Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati-781001 on 6th October, 2020.

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 | |
| 3 | Deepak Arora | Chief Commissioner (In-situ) | CGST Commissionerate, Guwahati |
| 4 | Prakash Borgohain | Joint Commissioner | |

3. The Chief Commissioner 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.

4. The copy of the presentation called for by the CCO from the CGST Guwahati Commissionerate was submitted to the CCO through E-mail. The points/issues deliberated and discussed are given point wise below:

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.

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.
- b. The Chief Commissioner (Guwahati Zone) directed that, Guwahati Commissionerate 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.**
- c. The Chief Commissioner (Guwahati Zone) 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. **The Chief Commissioner (in-situ) assured to submit a detailed note on action taken or to be initiated should be submitted to CCO within 01 (one) month.**
- d. The issue of DGARM was discussed in detail; the Chief Commissioner (Guwahati Zone) expressed satisfaction in case of DGARM verification. However, **the Chief Commissioner (In-situ) assured that the verification of pending DGARM cases will be completed within 01 (one) month.**
- e. The Chief Commissioner (Guwahati Zone) stressed that the **Refund Cases should be disposed off immediately and should not be kept pending. The Chief Commissioner (In-situ) assured to liquidate all the pending refund cases within 01 (one) month.**
- f. The Chief Commissioner (Guwahati Zone) directed that Anti-Evasion performance should be improved.

- g. The pendency in adjudication was discussed. The Chief Commissioner (In-situ) assured to liquidate all the cases pending more than 03 (three) months within 03 (three) month.
- h. The pendency in investigation was discussed at length, the Commissioner (In-situ) assured to liquidate the investigation cases pending more than 1 (one) year within 01 (One) month.
- i. The Chief Commissioner (Guwahati Zone) directed that action against Non-filers should be taken and arrear to be recovered when GST registration has been cancelled.

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.

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.

संजीत कुमार
12/10/2020
(Sanjeet Kumar)

Deputy Commissioner

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

6754-55
12/10/2020

Dated :

Copy forwarded for information and necessary action to: -

1. The Chief Commissioner (In-situ), CGST & CX Guwahati Commissionerate.
2. The Superintendent (Systems), CCO, Guwahati to upload in Departmental website.

संजीत कुमार
12/10/2020
(Sanjeet Kumar)

Deputy Commissioner