



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै - I आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,
CHENNAI - North COMMISSIONERATE
26/1, महात्मा गांधी मार्ग, चेन्नै-600034
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

C.No. IV/16/301/2017-GST Pol. Vol. II

Date: 08/10/2017

Sub: Minutes of the Video Conference held by the Chairman and other Members of CBEC with the Chief Commissioners on 27.09.2017 and conference held by the Principal Chief Commissioner on 03.10.2017 – Reg.

This is with reference to the letters received from the O/o the Principal Chief Commissioner of GST & Central Excise, Tamilnadu and Puducherry, Chennai-34 in C.No. IV/16/285/2017-CCO Tech II dated 28.09.2017 and 05.10.2017 on the above subject. The letters are forwarded herewith for the information and strict implementation.

Table regarding action to be taken:

Points in respect of meeting **held on 27.09.2017**

S.No.	Action required by	Para No. of PCC's letter
1.	All Seva Kendras	Para No.1. (Compiled queries may be submit on weekly basis category wise in <u>separate Annexures, i.e. Annexure-I to IV as attached with the letter, feedback forms</u> , maintenance of logbooks), Para No.09- UIN for various Embassies/International Organizations, Para No.10.- <u>maintainance of visitors Registers.</u>
2.	Hqrs. Computer Section	Para No.3 Live demo of returns Para No. 4 (relating to Mapping of GST Officers)
3	All Divisions	Para No.2 Outreach programmes, Para No. 7. Pending Rebate/Refund, Para No.8. Refresher Program/Retraining of Officers in GST, Para No.9- UIN for various Embassies/International Organizations,
4.	Hqrs. R & T Section, Legal Section	Para No.5. - Cases (WPs) filed before various courts in respect of GST
5.	DC (Preventive)- Nodal officer	Para No.6- the Nodal Officers may interact with traders/public and obtain all grievances and difficulties faced by the trade about GST and forwarded to JS/Addl. Secretaries of the Districts after getting it vetted by the Commissioners.
6	AC (P & V)/AO (Estt.)	Para No.8- Refresher Program/Retraining of Officers in GST
7	AC (P & V)/Hqrs Vigilance	Para No.10.- <u>maintainance of Incident Registers.</u>

Points in respect of meeting held on 03.10.2017

S.No.	Action required by	Para No. of PCC's letter
1.	All Seva Kendras	<u>GST issues-</u> Para No.1. Proper answers are to be provided to the taxpayers on the same lines of FAQs released by the Board for similar issues. Para No.6 - <u>maintenance of visitors Registers</u>
2.	Hqrs. Computer Section	<u>GST issues-</u> Para No. 8 (relating to AIOs and other IT issues.
3	All Divisions	<u>KEY RESULT AREAS IN LEGACY ISSUES-</u> Para No.1- closing balance of various parts of MPR, viz., Adjudication, Anti-evasion, Call Book, Arrears etc. for the month of June 2017 and Opening Balance of July 2017 may be reconciled expeditiously. Para No.2- old pendency in Adjudication may be wiped off by December 2017. Para No. 3,4,5 & 6 <u>GST issues-</u> Para No. 2- Outreach programmes may be held at Strategic locations for bringing more business entity into the fold of GST. Para No. 3 & 7
4	Hqrs. Adjudication Section/ All Divisions	<u>KEY RESULT AREAS IN LEGACY ISSUES-</u> Para No.1, Para No.2- old pendency in Adjudication may be wiped off by December 2017 & Para No.3- Call book
5	Hqrs. Statistics /All Divisions/ All sections	<u>KEY RESULT AREAS IN LEGACY ISSUES-</u> Para No.1- closing balance of various parts of MPR, viz., Adjudication, Anti-evasion, Call Book, Arrears etc. for the month of June 2017 and Opening Balance of July 2017 may be reconciled expeditiously. <u>GST issues-</u> Para No.7 - verification of TRAN 1 credit.
6	TRC/ All Divisions	<u>KEY RESULT AREAS IN LEGACY ISSUES</u> Para No. 1 & 6
7	Internal Audit/ All Divisions	<u>KEY RESULT AREAS IN LEGACY ISSUES</u> Para No. 1, 5 & 7
8	Export Claims section/ All Divisions	<u>KEY RESULT AREAS IN LEGACY ISSUES</u> Para No.4 - All cases of Refund/Rebate pending more than 3 months should be disposed off before 31.10.2017.
9	DC (Preventive)-Nodal officer	<u>GST issues-</u> Para No.5- the Nodal Officers may interact with traders/public and obtain all grievances and difficulties faced by the trade about GST and forwarded to JS/Addl. Secretaries of the Districts after getting it vetted by the Commissioners
10	Hqrs. Media cell	<u>GST issues-</u> Para No.9
11	Hqrs. R & T Section, Legal Section	<u>KEY RESULT AREAS IN LEGACY ISSUES</u> Para No.1 <u>GST issues-</u> Para No. 4 -whether any case against implementation/otherwise of GST has been filed and if so,all necessary actions should be taken for defending the case and comments from the CBEC should be invariably sought wherever the GST Council/GSTN is implied as a Respondent.

12	AC (P & V)	<u>GST issues-</u> Para No.6 - <u>maintainance of Incident Registers</u>
13	Hqrs. A.O. (DDO)	<u>Other Issues-</u> Para No.1 -Fixation of pension as per the 7 th Pay Commission in r/o pre - 2016 pensioners
14	Hqrs. Technical section	<u>GST issues-</u> Para No.2 - Outreach programmes may be held at Strategic locations for bringing more business entity into the fold of GST.

You are directed to submit your Compliance report on **or before 10.10.2017** **without fail.**


(RAJEEV KUMAR)
ADDITIONAL COMMISSIONER

To
The DC/ACs of All Divisions/Sections of Chennai North Commissionerate,
The All GST Seva Kendras functioning under Chennai North Commissionerate,
The AO (Estt./DDO)



		Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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**GOVERNMENT OF INDIA
 MINISTRY OF FINANCE
 DEPARTMENT OF REVENUE
 OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
 TAMILNADU & PUDUCHERRY
 No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

C. No. IV/16/285/2017 - CCO Tech II 28-09-2017

Sub:- Minutes of the Video Conference held by the Chairman and other Members of CBEC on 27.09.2017- reg

The Chairperson and other Members of CBEC conducted a video conference meeting with the Chief Commissioners. The following Officers attended the video Conference at this office.

1. C.P. Rao, Chief Commissioner, GST, Tamil Nadu & Puducherry.
2. G. Ravindranath, Commissioner, Chennai Outer.
3. K.M. Ravichandran, Commissioner, Chennai South.
4. Bharat Asarsa, Commissioner, Chennai Appeal(I)
5. Rajesh Sodhi, Commissioner, Chennai Appeal(II)
6. S. Thirunavukarasu, Commissioner, Chennai Audit (I).
7. Mayank Kumar, Commissioner, Chennai Audit (II).
8. Manasa Gangotri Kata, Joint Commissioner, CCO, Chennai.

The important points discussed and the instruction tendered are as follows.

1. GST Seva Kendra:- It has come to the notice of the CBEC that in some of the Seva kendras, the queries of the taxpayers and Exporters are not answered properly and the Officers manning those kendras are not disseminating the correct replies/guidance to the Taxpayers. Hence, senior Officers, viz., ADCs/Commissioners should frequently visit the Seva kendras and interact with the officers to check whether quality information is disseminated to the Taxpayers approaching the Seva kendras and they should also be sensitized to keep track of the latest development in GST so as to guide the Taxpayers properly. All the queries of the taxpayers should be properly recorded and senior Officers should segregate the queries on the basis of issues raised and should ensure that proper replies are tendered to the taxpayers. Wherever the replies are inadequate, adequate additional replies are to be sent to the taxpayers by the Commissionerates. If the issues involved are policy oriented, where the answers cannot be immediately provided, the same should be furnished to the CCO for forwarding to the CBEC. The issue wise segregation of queries, as per the format enclosed, are to be sent to the CCO in excel format every week by email to ccu-cexchn@nic.in without fail.

2. Outreach Programs:- These programs should be continued with full vigor and it should be ensured that these programs are to be scheduled at a strategic venue/place so that a large number of taxpayers participate and quality information about GST is disseminated through these programs. There should not be any letup in the outreach programs. Further the Member(Admin) vide DO letter dated 25-09-2017 called for the Outreach Program Plan for the period upto 15.09.2017. The same may be expedited.

3. Live Demo of Returns:- All the Commissionerates should provide live demonstration of filing of GSTR-1/2/3/3B Returns for the benefit of Taxpayers. Also non-filers should be persuaded to file the returns as required under GST law.

4. Mapping of GST Officers:- Immediate action should be taken to map the Officers in GST since the data from GSTN will be received very soon and it should be sent to the proper jurisdictional authorities.

5. Cases(WPs) filed before various courts in respect of GST:- Wherever cases are filed before the Courts, necessary action should be immediately taken for defending the same and wherever any adverse orders are passed, the same should be communicated to the CBEC without fail and further action to be taken for filing appeal. The possibility for filing caveats before the High Courts should also be explored so that no order against GST or its implementation is passed by the Courts without notice to the Department. All replies to be filed only after getting the comments from CBEC and especially when

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Sevakendra

AP 2017

Comptroller

CCO

the GST Council is implemented as a Respondent, the comments from the CBEC should be obtained without fail and the cases should be prosecuted as per the directions of the CBEC.

6. District Level Nodal Officers:- It has come to the notice of the CBEC that the District level nodal Officers of CBEC(ACs/DCs) are not properly giving feed back to the JS/Addl. Secretary of the District appointed by the Government of India and their feed backs are not reflecting the ground realities. Henceforth, all the Nodal Officers should be advised to interact with the traders/public in their areas and obtain all grievances and difficulties being faced by the trade about GST and forwarded to JS/Addl. Secretaries of the Districts after getting it vetted by the Commissioners. Copy of the same may also be furnished to the CCO without fail.

7. Pending Refund/Rebate : All pending Refunds/Rebates, especially refunds under Rule 5 of the CCR, 2004, should be disposed without loss of time and the pendency should be brought to 'Nil' on a fixed time frame.

8. Refresher Programs/Retraining of Officers in GST:- As new Notifications/Amendments are issued pertaining to Rates/Policy in GST, the refresher training/retraining should be conducted everyweek for imparting the latest developments in GST law to the Officers. The NACIN, Faridabad is sending the weekly updates on GST which is being forwarded to all the Commissionerates by the CCO and the same may be utilized for the purpose.

9. UIN:- As the module for Registration of various Embassies/International Organization like World bank and other UN Agencies has not been enabled and they are provided with the UIN manually, any request from these agencies for Registration should be immediately sent to the CCO for forwarding the same to the CBEC for obtaining the UIN. Further, these bodies, in case if they approach the Commissionerates, may be educated about the present status of allotment of UIN manually.

10. Maintenance of Incident Registers: The Commissionerates should maintain a Register for recording complaints given by the Taxpayers and wherever any complaints given by the Taxpayers or any person having wide ramifications, the same should be immediately communicated to the CCO. Senior Officers should review the Incident Register periodically(preferably every week) and should also acknowledge in the Register for having reviewed the Register. Further Visitors Register should also be maintained as instructed earlier and a weekly report in respect of the visitors and the incidents should be furnished to the CCO.

It is requested that the Commissionerates should put in their best efforts in respect of the above issues and shall follow all the instructions tendered.

(C.P. RAO)

PRINCIPAL CHIEF COMMISSIONER

To

The Principal Commissioners/Commissioners of GST & Central Excise,
Chennai South/North/Outer/Puducherry/Chennai Audit I/II/
Coimbatore/Trichy/Madurai/Salem/Chennai Appeals I/II, Coimbatore Appeals/
Coimbatore Audit.

Handwritten notes:
D.O. (AO)
AC (PUD) All Dms
All Dms
Salem/Coimbatore
REG
AC (PUD)
Salem

FORMAT FOR SEVA KENDRA QUERIES COMPILATION
REPORT FOR THE WEEK ENDING DD/MM/YEAR

ANNEXURE I

S.No.	Brief facts of the issue involved	Pertaining to GST Policy/Law

ANNEXURE II

S.No.	Brief facts of the issue involved	Pertaining to GSTN

ANNEXURE III

S.No.	Brief facts of the issue involved	Pertaining to GST Rates

ANNEXURE IV

S.No.	Brief facts of the issue involved	Pertaining to Hand Holding/Help to Taxpayers

		Phone No. 28331010/28335012 Fax No. 044-28331050/1015 email : ccu-cexchn@nic.in
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**GOVERNMENT OF INDIA
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TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

C. No. IV/16/285/2017 - CCO Tech II

S-10-2017

Sub:- Minutes of the Conference held by Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry on 03.10.2017- reg

The Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry conducted a meeting with Commissioners on 03.10.2017 at Conference Hall, Headquarters GST & Central Excise, Chennai. The following Officers attended the meeting.

S/Shri./Ms

1. M. Sreedhar Reddy, Commissioner, Chennai North.
2. U. Niranjan, Commissioner, Puducherry.
3. K.M. Ravichandran, Commissioner, Chennai South.
4. G. Ravindranath, Commissioner, Chennai Outer.
5. G. Sreenivasa Rao, Commissioner, Coimbatore.
6. N.J. Kumaresh, Commissioner, Coimbatore Audit.
7. R. Saravana Kumar, Commissioner, Madurai.
8. S. Kannan, Commissioner, Salem.
9. J.M. Kennedy, Commissioner, Trichy.
10. Jane K. Nathaniel, Commissioner, Coimbatore Appeal
11. Bharat Asarsa, Commissioner, Chennai Appeal(I)
12. Rajesh Sodhi, Commissioner, Chennai Appeal(II)
13. S. Thirunavukarasu, Commissioner, Chennai Audit (I).
14. Mayank Kumar, Commissioner, Chennai Audit (II).

The meeting began with a greeting from the Principal Chief Commissioner(PCC). A comprehensive review of the Key Result Areas in Legacy Issues and the impact of GST post implementation were discussed with the Commissioners present. During the meeting the following points were discussed.

KEY RESULT AREAS IN LEGACY ISSUES

1. **MPR CLOSING BALANCE:** It has come to the notice of the CCO that the legacy issues data needs to be validated and reconciled with reference to the Closing balance of various parts of MPR, viz., Adjudication, anti-evasion, Call book, Arrears etc., for the month of June 2017 and Opening balance of the month of July 2017. Even though there is a major organization change in respect of the States of Tamil Nadu & Puducherry consequent to introduction of GST by merging the old 3 zones to a single zone resulting in reduction of Commissionerates from 14 to 8, it is important to account for the difference between CB of June 2017 and OB of July 2017 taking into consideration the data relating to the changes in the organization structure of each Commissionerates for the zone as a whole. Hence all the commissionerates should conduct the exercise of examining the individual files and ensure that all items of work are accounted for and duly reflected in the reports, thus ensuring the integrity of such reports.
2. **ADJUDICATION:** All pending cases, if required, should be re-distributed among the ADCs/JCs/DCs/ACs/Supdts in accordance with the pendency position with each Officer so as to ensure optimum disposal of cases by the Officers and to ensure that by December 2017, the old pendency is wiped off. The Board's instructions regarding the monetary limits of the Authority may also be followed strictly while re-distributing the cases among authorities. Priority should be given for deciding the cases booked by DGCEI and all cases should be adjudicated on a fixed

*All Section
All Dms*

*Adm
All Dms*

time frame by following the principles of natural justice. Wherever distribution across the jurisdiction is required, reference may be made to CCO with suitable recommendations.

3. **Call Book:** The individual files may be checked for exploring the possibility of taking the cases out of call book and adjudicating based on any recent Judgments of Courts. Further, the cases in Call book may be examined in the lines of the Board's latest instructions on monetary limits so as to re-distribute the cases among the Adjudicating Authorities.
4. **Refunds/Rebate:-** All cases beyond 3 months should be disposed of before 31-10-2017, if need be by deploying additional staff for the purpose. Wherever notices are issued for rejection, the same may be expeditiously disposed. Care has to be taken to ensure that accumulated credit is debited while applying for Rule 5(of CCR, 2004) Refund.
5. **Internal Audit:-** There are cases which are shown as pending beyond 1 year. The Audit Commissioners should call for those files which are beyond one year and ensure their immediate disposal and the pendency should be reduced to 'nil' in respect of over 1 year cases by the end of October 2017. Audit plan should be drawn well in advance and the norms of the CBEC should be strictly followed for conducting Audit of the units. Similarly, in respect of executive Commissionerates, the pendency can no longer be justified and in any case should be cleared forth with.
6. **Arrears:** All options should be explored for recovering the arrears and wherever all measures have been exhausted for recovering the arrears, proposals for 'write off' may also be explored and a report in this regard be sent to the CCO fully justifying the proposal. Routine demand letter should be issued for recovery of arrears immediately after the appeal period is over so that assessee may inform whether any appeal has been filed against the orders. As the Arrears target has not been fixed for the year 2017-18, the commissioners should send the list of arrears, category wise, to the CCO for fixing target. In respect of attachments under Section 11 or Section 142(Customs Act, 1962) cases, the Commissioners should call for the individual files and conduct a comprehensive review for liquidating the arrears immediately by taking necessary action as per law.
7. **Reply to PAC :** it has come to the notice of the CCO that replies are not filed by the Commissioners primarily on account of the change in the organizational structure and disruption, even after reminders, in respect of PAC matters. All the PAC/DAP files should be reviewed by the Commissioners and wherever replies have not been sent, immediately action should be taken for sending proper replies to PAC/DAP.
8. **Commissioner Appeals:** Commissioner(Appeals) should continue to dispose a minimum of 100 cases per month and reduce the pendency of legacy issues considerably before 31.12.2017. At the end of each month the Commissioner(Appeals) should furnish a list of cases disposed during the month to the CCO containing the details of name of the assessee, by whom filed, amount involved in appeal, amount allowed, amount disallowed, etc., for reconciliation of the report received from the Commissionerates.

GST ISSUES

1. **Seva Kendras:** _ADCs/Commissioners should frequently visit seva kendras and check the quality and consistency of answers provided by the Officers. In case of any deficiency, additional and proper answers are to be provided to the Taxpayers. The FAQs released by the CBEC should be made available to the Officers manning Seva Kendras and they may be sensitized for giving replies on the same lines of FAQs for similar queries.
2. **Outreach Programs:** Outreach Programs are to continued with full vigor with reference to the DO letter of Member(Admin). Efforts may also be made for conducting the Outreach Program at strategic locations for bringing more business entity into the fold of GST as per the Kolkotta Model discussed in the video conference of Cabinet Secretary conducted on 13.09.2017.
3. **Live Demo of Returns:-** Live Demo of GSTR1/2/3/3B should be conducted for the benefit of Taxpayers. Non-filers of Returns to be identified and persuaded to file the Returns immediately.
4. **Cases filed before various Court against GST:** The Commissioners should ascertain whether any case against implementation/otherwise of GST has been filed and if so all necessary action should be taken for defending the case and the comments from the CBEC should be invariably sought wherever the GST Council/GSTN is impleaded as a Respondent.
5. **District level Nodal Officers:** The ACs/DCs appointed for the purpose should invariably visit the various areas in the district and interact with the consumers/traders and should obtain the feedback by understating the ground realities. They should furnish the report to the the Commissioner and a copy of the vetted report should be sent to the CCO even if the JS/Addl. Secretary do not ask for the same.
6. **Incident/Complaint Register:-** Many complaints are received in the twitter handle and most of them turn to be frivolous. All Commissionerates should maintain a complaint and incident register for recording complaints and any incident/complaint having wide ramifications should be invariably brought to the notice of the CCO. Senior Officers should review the Register

periodically and acknowledge in the said register for having seen so. Further a Visitors register should also be maintained and a weekly report in respect of visitors and the incidents should be furnished to the CCO.

7. **Verification of Tran 1:-** The Commissionerates should conduct thorough and detailed verification in respect of Tran 1 Credit, on the cases already communicated, should be included in the report to be sent to the CCO. This must be done expeditiously.
8. **AIOs and Other IT Issues:-** All AIOs and other equipments related to IT should have been installed and working properly since the data from GSTN is expected very shortly. Wherever there is deficiency, all efforts should be taken by the Commissionerates for rectifying the issues by relocating the equipments and addressing the DG(Systems) for more additional equipments etc.
9. **Media Cell:** The media cell should closely monitor for any adverse news/publicity among the public and quick action should be taken to remedying the issue.

OTHER ISSUES

1. **Pension Fixation for Pre-2016 pensioners.** The fixation of pension as per the 7th pay Commission in respect of pre-2016 pensioners should be completed and a compliance report in respect of all the pensioners falling under the Commissionerate should be sent to the CCO immediately.

The meeting ended with the Chief Commissioner thanking all the Commissioners who attended the meeting and requested them to concentrate on the above issues and to ensure that the pendency in respect of legacy issues is reduced considerably before 31.12.2017.



(C.P. RAO)

PRINCIPAL CHIEF COMMISSIONER

To

The Principal Commissioners/Commissioners of GST & Central Excise,
Chennai South/North/Outer/Puducherry/Chennai Audit I/II/
Coimbatore/Trichy/Madurai/Salem/Chennai Appeals I/II, Coimbatore Appeals/
Coimbatore Audit.