



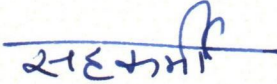
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सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क
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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE CHIEF COMMISSIONER
CGST & CENTRAL EXCISE
Jaipur

11 अक्टूबर 2024

D.O. No. GCCO/TECH/MISC/440/2023

प्रिय 

'संवाद': अक्टूबर 2024

मानसून विदा होते ही राजस्थान में प्रायः मौसमी बीमारियों में वृद्धि देखी जाती है। इसलिए इस संक्रमण काल में सतर्क रहकर स्वास्थ्य को प्राथमिकता देना अत्यन्त आवश्यक है। सतर्क और स्वस्थ रहकर ही हम शीत ऋतु का स्वागत अच्छे से कर सकते हैं।

2. गत माह, हमारे शीर्ष नेतृत्व अर्थात् बोर्ड अध्यक्ष श्री संजय कुमार अग्रवाल ने जयपुर का दौरा किया। वरिष्ठ अधिकारियों के साथ बातचीत के दौरान, उन्होंने करदाताओं और आम जनता के बीच विभाग की सकारात्मक छवि को बढ़ावा देने के लिए लगन से काम करने हेतु आग्रह किया। उन्होंने अधिकारियों से लोक सेवा में ईमानदारी बनाए रखने और विभाग की छवि धूमिल करने वाले किसी भी कार्य से बचने का आह्वान किया। इसके अतिरिक्त, उन्होंने क्षमता निर्माण की आवश्यकता पर जोर दिया। उन्होंने युवा अधिकारियों को अपने विचार सीबीआईसी के उच्च अधिकारियों के साथ साझा करने के लिए प्रोत्साहित किया। उन्होंने अभिनव होने और समस्याओं के लिए तकनीकी समाधान निकालने के लिए कहा। उन्होंने मानक संचालन प्रक्रिया (SOP) की निरंतर समीक्षा और हमारे दृष्टिकोण को आवश्यकतानुसार बदलने का आह्वान किया। उन्होंने फर्जी आईटीसी के प्रणेता की पहचान करने के लिए कहा। उन्होंने GSTR-1A की शुरूआत को उद्योग और व्यापार जगत में लोकप्रिय बनाने की आवश्यकता पर भी प्रकाश डाला। वे चाहते हैं कि हम यह सुनिश्चित करें कि उद्योग और व्यापार जगत को, विशेष रूप से सड़क जाँच के दौरान, कोई अनुचित उत्पीड़न न हो। उन्होंने पुराने बकाए की वसूली को प्राथमिकता देने पर बल दिया। अध्यक्ष महोदय ने मानव संसाधन, इंफ्रास्ट्रक्चर और सतर्कता मामलों के प्रभावी प्रबंधन के लिए जोन की सराहना की। हमें लगन से अध्यक्ष महोदय के निर्देशों की अनुपालना करनी होगी।

3. हाल ही में, जोन के राजस्व में आई गिरावट प्रथम दृष्टया अगस्त में हुई भारी बारिश के कारण हुई प्रतीत होती है। परन्तु, इस पर गहन विश्लेषण की आवश्यकता है। राजस्व में धीमी वृद्धि के कारणों का परीक्षण करना महत्वपूर्ण है।

4. मुख्य आयुक्त कार्यालय की सीआईयू ने कर-अपवंचन पर नकेल कसने में पुनः महत्वपूर्ण भूमिका निभाई है। सीआईयू प्रदत्त जानकारी के आधार पर सीजीएसटी, जयपुर और सीजीएसटी, अलवर ने फर्जी फर्मों के जाल का पता लगाया है। कई इकाइयां इनपुट टैक्स क्रेडिट के फर्जी दावे और

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वितरण में लिप्त पाई गई हैं। अन्वेषण से ज्ञात हुआ कि इन गैर-मौजूद संस्थाओं ने गलत तरीके से ₹40.86 करोड़ की फर्जी आईटीसी पास की थी, जो कर अनुपालन के प्रवर्तन में आने वाली चुनौतियों को उजागर करती है।

5. सितंबर माह में, सीजीएसटी अलवर और उदयपुर द्वारा सीजीएसटी अधिनियम, 2017 की धारा 17(5) के तहत ब्लॉक आईटीसी के अनुचित दावों की पहचान के फलस्वरूप ₹13.85 करोड़ की वसूली की गई। सीजीएसटी अलवर ने मैसर्स वीएसटी मोटर्स इंडिया कंपनी के खिलाफ मामला दर्ज किया, जिसके द्वारा टिन शैड के निर्माण के लिए इस्तेमाल किए गए इनपुट पर ₹1.85 करोड़ का आईटीसी दावा किया गया था। सीजीएसटी उदयपुर ने नगर परिषद, भीलवाड़ा का अन्वेषण किया, जिसने कार्य अनुबंध सेवाओं पर ₹6 करोड़ का आईटीसी दावा किया था। इसके अतिरिक्त, मैसर्स एजीजी हॉस्पिटैलिटी एलएलपी, उदयपुर ने कार्य अनुबंध सेवाओं के लिए ₹6.27 करोड़ का आईटीसी दावा लिया था। इन सभी करदाताओं द्वारा गलत तरीके से लिया गया आईटीसी वसूल कर लिया गया है। एक अन्य मामले में, सीजीएसटी जयपुर द्वारा कर-अपवंचन का पता लगाया गया और ₹8.27 करोड़ की वसूली की गयी। मैसर्स एचओपी इलेक्ट्रिक मोबिलिटी प्राइवेट लिमिटेड और मैसर्स एचओपी इलेक्ट्रिक मैनुफैक्चरिंग प्राइवेट लिमिटेड को कई उल्लंघनों में शामिल पाया गया, जिसमें आपूर्तिकर्ताओं को भुगतान न करना, अतिरिक्त परिसर, अतिरिक्त माल का पंजीकरण न करना, उसी स्थान पर संबंधित कंपनियों का पंजीकरण करना और सीजीएसटी अधिनियम, 2017 की धारा 16 के तहत गलत तरीके से आईटीसी का दावा करना शामिल है।

6. मैसर्स होंडा कार्स इंडिया लिमिटेड (HCIL) की सहायक कंपनी मैसर्स युताका ऑटोपार्ट्स इंडिया प्राइवेट लिमिटेड की ऑडिट के दौरान, अंकेक्षण आयुक्तालय, जयपुर द्वारा ₹118 करोड़ के कर-अपवंचन का खुलासा किया गया। यह पाया गया कि मैसर्स होंडा कार्स इंडिया लिमिटेड और मैसर्स होंडा ट्रेडिंग कॉरपोरेशन इंडिया प्राइवेट लिमिटेड से मुफ्त में प्राप्त माल का मूल्य मैसर्स HCIL को आपूर्ति किए गए माल के लेनदेन मूल्य में शामिल नहीं किया गया था।

7. डीजीजीआई, जयपुर ने ऑनलाइन गेमिंग सेवा प्रदाताओं द्वारा कुल ₹49.30 करोड़ के जीएसटी का भुगतान न करने और कम भुगतान की पहचान की है। यह पाया गया कि मैसर्स लवयांशु वेबटेक प्राइवेट लिमिटेड और चार अन्य संस्थाएं शर्त या अंकित मूल्य पर आवश्यक 28% के बजाय कमीशन राशि पर 18% की दर से अपनी कर देयता का निर्वहन कर रही थीं। अब तक इन करदाताओं से ₹1.82 करोड़ वसूले जा चुके हैं।

8. मुझे यह बताते हुए प्रसन्नता हो रही है कि 2024-25 की पहली तिमाही में हमारे जोन के अंकेक्षण आयुक्तालयों में एपीआई ग्रेडिंग में सुखद वृद्धि का रुख प्रदर्शित हुआ है। उल्लेखनीय रूप से, अंकेक्षण, जयपुर ने चौथा स्थान प्राप्त किया है, जबकि अंकेक्षण, जोधपुर ने देश भर के 48 अंकेक्षण आयुक्तालयों में दसवां स्थान प्राप्त किया है। मैं दोनों आयुक्तालयों के अधिकारियों को बधाई देता हूँ। हमें प्रथम स्थान पर पहुँचने और उसे बनाए रखने का प्रयास करना होगा।

9. मुझे हमारी नई पहल, "**खुला संवाद**" - करदाताओं के साथ एक खुली चर्चा, के शुभारंभ की घोषणा करते हुए खुशी हो रही है। इसका प्रथम सत्र दिनांक 18.09.2024 को ऑनलाइन आयोजित किया गया था, उसके पश्चात दिनांक 25.09.2024 को वीकेआई क्षेत्र, जयपुर में एक और सत्र आयोजित किया गया था। जीएसटी से संबंधित विभिन्न मुद्दों पर केंद्रित चर्चाएँ अत्यधिक उपयोगी साबित हुईं। मैंने, जोन के वरिष्ठ अधिकारियों के साथ, करदाताओं की चिंताओं को दूर करने के लिए सक्रिय रूप से उनसे संवाद किया। मुझे उम्मीद है कि यह पहल करदाताओं के साथ पारदर्शी और प्रभावी संचार

बनाने की दिशा में एक महत्वपूर्ण कदम साबित होगी। हमें जीएसटी फ्रेमवर्क के तहत मुद्दों को हल करने के लिए गति बनाए रखने और मिलकर काम करने की आवश्यकता है।

10. 09 सितंबर 2024 को जीएसटी परिषद की 54वीं बैठक में कई प्रमुख मुद्दों पर चर्चा की गई। परिषद ने कुछ वस्तुओं और सेवाओं के लिए जीएसटी दरों में बदलाव की सिफारिश की है और अपंजीकृत व्यक्तियों द्वारा वाणिज्यिक संपत्ति को किराए पर देने और धातु स्कैप की आपूर्ति को रिवर्स चार्ज प्रणाली में शामिल किया गया है। इन निर्णयों का उद्देश्य प्रक्रियाओं को सरल बनाना, विवादों को कम करना और सभी क्षेत्रों में कर-अनुपालन में सुधार करना है। इसके अतिरिक्त, परिषद ने निर्माण सेवाओं में अधिमान्य स्थान शुल्क (पीएलसी) पर कराधान को स्पष्ट किया है, पिछली मांगों को नियमित किया गया है और विशिष्ट वित्तीय वर्षों के लिए ब्याज और अर्थदंड माफ करने और आईटीसी से संबंधित आदेशों को सुधारने के लिए विशेष प्रक्रियाओं जैसे व्यापार सुविधा उपायों की शुरुआत की है। बैठक में विभिन्न सेवाओं के लिए आपूर्ति के स्थान को स्पष्ट करने, समग्र जीएसटी ढांचे और अनुपालन को सरल बनाने की भी मांग की गई है। मैं अपने आयुक्तगणों से इन व्यापार अनुकूल परिवर्तनों का व्यापक प्रचार-प्रसार करने के लिए सेमिनार और आउटरीच कार्यक्रम आयोजित करने का आग्रह करता हूँ।

11. मुझे यह बताते हुए प्रसन्नता हो रही है कि सीबीआईसी ने शिकायत निवारण मूल्यांकन सूचकांक पर अगस्त 2024 में पुनः पहली अखिल भारतीय रैंक हासिल की है। हमारे जोन द्वारा केवल चार दिवस की समाधान अवधि रखते हुए इन प्रयासों में अपना योगदान दिया है। हमें अच्छा काम आगे भी जारी रखना चाहिए और शिकायत प्रबंधन में और उच्च मानक स्थापित करने का प्रयास करना चाहिए।

12. एनआईसी ने जीएसटी प्राइम, ई-वे बिल और ई-इनवॉइस एनालिटिक्स सहित सभी जीएसटी अनुप्रयोगों को एक ही मंच पर एकीकृत किया है, जिसे <https://gstssso.nic.in> पर GST-SSO के माध्यम से सुलभ बनाया जा सकता है, जिससे सभी अधिकारियों के लिए एक सुव्यवस्थित और कुशल उपयोगकर्ता अनुभव सुनिश्चित होता है। जीएसटी अधिकारियों के लिए लॉगिन खाते बनाने के लिए अपर आयुक्त (सीसीओ) नोडल अधिकारी है। जीएसटी प्राइम कर प्रशासकों को एआई और मशीन लर्निंग का उपयोग करके कर अनुपालन की निगरानी और विश्लेषण करने में मदद करता है। यह कर-अपवंचन, गैर-अनुपालन और धोखाधड़ी गतिविधियों की पहचान करने में मदद करने के लिए विभिन्न रिपोर्ट तैयार करता है। आयुक्तगणों को यह सुनिश्चित करना चाहिए कि अपर आयुक्त (सीसीओ) से संपर्क करके सभी जीएसटी अधिकारियों के लॉगिन खाते स्थापित हों ताकि सिस्टम से अधिकतम लाभ मिल सके।

13. सीबीआईसी ने नागरिक-केंद्रित क्षमता निर्माण योजना के साथ एक परिवर्तनकारी यात्रा शुरू की है। 'व्यवहारिक संवेदनशीलता' पर यह प्रशिक्षण योजना हमारे क्षेत्र के अधिकारियों की व्यवहारिक और कार्यात्मक दक्षताओं को बढ़ाने के लिए तैयार की गई है। औपनिवेशिक मानसिकता को त्यागकर दक्षता और संवेदनशीलता के साथ सार्वजनिक सेवाएं प्रदान करने की सख्त आवश्यकता है। NACIN, ZTA, दिल्ली इस कार्यक्रम का नेतृत्व कर रहा है, जो वर्तमान में सभी जोनों में मास्टर ट्रेनर्स की एक टीम बना रहा है। ये मास्टर ट्रेनर बाद में अपने-अपने जोन में अन्य सीबीआईसी अधिकारियों को यह प्रशिक्षण देंगे। यह कार्यक्रम पंच-प्राण के तहत उल्लिखित औपनिवेशिक मानसिकता के निशानों को मिटाने के माननीय प्रधान मंत्री के दृष्टिकोण की पूर्ति है। हमें सेवा वितरण और सार्वजनिक संतुष्टि में उत्कृष्टता के लिए प्रतिबद्ध रहना होगा।

14. इस माह के "ज्ञान संग्रह" के संस्करण के निम्नलिखित दो ज्ञानवर्धक अंश हमारे अधिकारियों की लगन और बौद्धिक दृढ़ता को दर्शाते हैं:-

- (क) *Cross-empowerment to ensure single interface under GST and the power to take intelligence-based enforcement action* – लेखक - श्री देवी दत्त शर्मा, अधीक्षक, सीजीएसटी संभाग-ई, बहरोड़; और
- (ख) *Stay Active – Stay Fit : A Runner's Perspective* – लेखक - श्री प्रेम राज जोगपाल, अधीक्षक, सीसीओ, जयपुर।

पाठकों को इन पृष्ठों में ज्ञान का खजाना मिलेगा।

15. सितंबर 2024 में हमारे सहकर्मी श्री आर.पी.एस. सोलंकी, सहायक आयुक्त, श्री आशा राम मीना, सहायक आयुक्त, सुश्री रेखा भार्गव, अधीक्षक, श्री पी.एल. डेंडोर, अधीक्षक, श्री विजय सिंह राठौर, निरीक्षक और श्री निर्भय सिंह, हेड हवलदार सेवानिवृत्त हुए हैं। हम उनके द्वारा विभाग को दी गई सेवाओं के लिए उनका हार्दिक अभिनन्दन करते हैं। हम उनके अच्छे स्वास्थ्य, असीम खुशी और उनके द्वारा किए जाने वाले हर काम में समृद्धि और सफलता से भरे भविष्य की कामना करते हैं।

16. मौसम की स्वास्थ्यप्रद करवट हमें सबसे महत्वपूर्ण भारतीय त्योहार दिवाली की ओर इंगित करती है। इस मौके पर मुझे "ऋग्वेद" का निम्न श्लोक याद आता है:

सर्वे भवन्तु सुखिनः
सर्वे सन्तु निरामयाः।
सर्वे भद्राणि पश्यन्तु
मा कश्चिद्दुःखभागभवेत्॥

मैं सभी के सुख, स्वास्थ्य और कष्टरहित जीवन की कामना करता हूं।

अगले माह तक,

आपका शुभेच्छु



(महेंद्र रंगा)
मुख्य आयुक्त

सेवा में :- टीम जयपुर जोन

प्रतिलिपि सूचनार्थ:-

- (i) ओएसडी, अध्यक्ष, सीबीआईसी, नई दिल्ली।
- (ii) निजी सचिव, सदस्य (जीएसटी/सीई/एसटी एवं क्षेत्रीय प्रभारी), सीबीआईसी, नई दिल्ली।
- (iii) आयुक्त, वाणिज्यिक कर, राजस्थान, जयपुर
- (iv) प्रधान एडीजी/ एडीजी, नासिन /डीजीजीआई, जयपुर

ज्ञान संग्रह

अक्टूबर, 2024

GYAN SANGRAH

OCTOBER, 2024

Cross-empowerment to ensure Single Interface under GST and the power to take intelligence-based enforcement action

*By – Devi Dutt Sharma, Superintendent,
CGST Division-E, Behror*

With a view to ensure single interface under GST, the GST Council decided in its 9th Meeting dated 16th January 2017 that there shall be division of taxpayers between the Central and State tax administrations for all administrative purposes. However, it was also decided that both the Central and the State tax administrations shall have the power to take intelligence-based enforcement action in respect of the entire value chain.

2.1. The Central and State GST Acts enacted subsequently have provisions concerning administration of tax accordingly but in the recent past there have been legal challenges to certain actions taken by different tax administrations especially intelligence-based enforcement actions. Main grounds for such challenges include lack of empowerment to initiate action, parallel proceedings initiated by both the tax administrations or proceedings initiated earlier in time having been wrongly transferred to another administration.

2.2. There have been cases where the issue of cross-empowerment or lack of it was involved. The State tax authority, on scrutiny of returns filed by a taxable person assigned to Central tax administration, detected a case of wrong availment of ITC and delayed payment of tax and accordingly, raised a demand and confirmed the same. But when the Central tax authority having administrative control issued the show cause notice and was about to pass adjudication order, the State authority issued a rectification order nullifying the amount of demand so confirmed by it.

2.3. In some other cases, physical verification of the registered premises of a taxpayer assigned to Central tax administration was conducted by State tax authority and based on the report of physical verification by the SGST staff, cancellation of the taxpayer's registration was recommended to the Central tax authority by the State tax authority as the taxpayer is assigned to Central tax administration.

A. Enabling provisions of the Constitution of India

3. Article 246A of the Constitution of India empowers Parliament, and, the Legislature of every State to make laws with respect to goods and services tax imposed by the Union or by such State. Further, Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place in the course of inter-State trade or commerce. In exercise of the enabling provisions, Parliament has enacted CGST Act, 2017 and IGST Act, 2017 while Legislatures of every State have enacted respective State GST Acts of 2017.

B. Administration of GST

4. Administration of GST, or for that matter, any tax, has to be done by the officers appointed by the Government under the governing Act i.e. CGST Act, IGST Act or SGST Act in the instant case. Government of the Union has powers to appoint officers for administration of CGST in terms of **Section 3 of the CGST Act, 2017** and the Board may appoint the central tax officers for administration of IGST in terms of **Section 3 of the IGST Act, 2017**. However, since the State GST Acts have been enacted by respective State Legislatures, the CGST Act can not empower officers of the Union for administration of SGST rather the respective SGST Acts, **besides empowering SGST officers, also empower the CGST officers for administration of SGST.**

C. Single interface under GST

5. It was decided while implementing GST that the taxpayer will not have to deal with tax officers of both the Union and the State rather GST will be administered by a single interface where either of the officers of the Union or State will have administrative control over the taxpayer. A single interface means only one administration, either of the Union or of the State, will deal with matters relating to all the three types of taxes i.e. CGST, IGST and SGST of a given taxpayer. Thus, the need for cross empowerment has arisen for ensuring a single interface.

D. Cross-empowerment across CGST, IGST and SGST Acts

6. Accordingly, officers of the Government of the Union had to be empowered by the Act of the State Legislature [SGST Act] to be Proper Officers for administration of SGST and officers of the State Government had to be empowered by the Parliament to be Proper Officers for administration of CGST and IGST. This is the scheme of cross-empowerment irrespective of division of taxable persons between the Central and State tax administrations.

6.1. Provisions of Section 6 of the CGST Act, 2017 concerning cross-empowerment of the officers appointed under the SGST Acts, as contained in sub-section (1), are as follows:-

“Without prejudice to the provisions of this Act, **the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act**, subject to such conditions as the Government shall, on the recommendations of the Council, by Notification, specify.”

6.2. Similarly, Section 4 of the IGST Act, 2017 has provisions concerning cross-empowerment of the officers appointed under the SGST Acts in the following manner:-

“Without prejudice to the provisions of this Act, **the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act**, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by Notification, specify.”

6.3. The State GST Acts also have similar cross-empowerment provisions authorizing officers appointed under the CGST Act to be proper officers for the purposes of the respective State GST Acts.

7. Further, the CGST Act, 2017 also requires the officers of CGST to issue orders under the SGST Act as well while issuing an order under the CGST Act and also prohibits initiation of parallel proceedings. Section 6(2), in clause (a) and (b), directs as follows:-

“(2) Subject to the conditions specified in the notification issued under sub-section (1),—

(a) where any **proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act** or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;”.

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act **has initiated any proceedings on a**

subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

8. Thus, in view of the provisions as discussed above, the officers appointed under the CGST Act are cross-empowered to also deal with administration of IGST and SGST besides CGST and the officers of SGST are also similarly empowered to deal with administration of IGST and CGST besides SGST.

E. Division of taxpayer base and power of administration

9. It was decided in the 9th Meeting of the GST Council held on 16th January 2017 that division of taxpayer base should be made between the Centre and the States to ensure single interface. Circular No. 01/2017 dated 20.09.2017 issued by the GST Council outlining the criteria to be followed for division of taxpayer base and broad guidelines for the purposes of computation of turnover as approved by the Council, directed as follows:-

“3. The State Level Committees comprising Chief Commissioner/Commissioner Commercial Taxes of respective States and jurisdictional Central Tax Chief Commissioners/Commissioners are already in place for effective coordination between the Centre and the States. **The said Committees may now take necessary steps for division of taxpayers in each State keeping in view the principles stated above.** Supplementary decisions, if any, may be taken by the said Committees to implement the decision of the GST Council, keeping in view the broad principles stated hereinabove.”

10. The CGST Act or the State GST Acts do not have any provisions for division of existing taxpayer base or of the future registrants. The division of taxpayer base between the Central and State tax administrations has been done as per the decision of the GST Council whose power to make recommendations to the Union and the States on any matter relating to the goods and services tax flows from Article 279A of the Constitution of India. New registrations are divided between Central and State tax administrations at the stage of submission of application for registration itself but a registration granted under either of the CGST or SGST Acts is deemed to be grant of registration under the other Act as well. Section 26 of the CGST Act, 2017 concerning “**Deemed Registration**” provides as follows:-

“**26. (1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act** subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.”

11. In view of the provisions concerning deemed registration, every taxpayer, whether granted registration under the CGST Act or under the SGST Act, is deemed to be registered under both the Acts and accordingly, he is a taxable person under both the Acts. Thus, the provisions of CGST Act or for that matter, SGST Act apply to all the taxable persons whether registered under the CGST Act or under the SGST Act. However, the officers of CGST can not exercise powers of administration over the taxable person assigned to State administration (or vice-versa) in view of decision of the GST Council to ensure single interface under GST.

F. The Problem- Notification regarding cross-empowerment

12. After directing to take necessary steps for division of taxpayer base, the GST Council's Circular No. 01/2017 dated 20th September 2017 states in Paragraph-4 as follows:-

“4. Suitable notifications regarding cross-empowerment of State and Central Tax officers under CGST/IGST and SGST Acts respectively are being issued separately.”

13. Main decisions of the GST Council in its 9th Meeting dated 16.01.2017 concerning division of taxpayer base and cross-empowerment were as follows:-

- (A) There shall be a division of taxpayers between the Central and State tax administrations for all administrative purposes;
- (B) The powers under the IGST Act shall be cross-empowered to the State tax administration on the same basis as under the CGST and the SGST Acts either under law or under Article 258 of the Constitution; and
- (C) Both the Central and the State tax administrations shall have the power to take intelligence-based enforcement action in respect of the entire value chain.

14. It is worthwhile to note that Section 4 of the IGST Act, 2017 already provides that the officers appointed under the SGST Act or UTGST Act are authorised to be the proper officers for the purposes of IGST Act. Therefore, cross-empowerment in IGST has become part of the law made subsequently. Further, the power to take intelligence-based enforcement action flows from the decision of the Council as is the case with division of taxpayer base. Since the powers of the Council flow from Article 279A of the Constitution it can be inferred that the decisions of the Council concerning division of taxpayer base and intelligence-based enforcement action have the effect of the provisions of law.

15. The above position has been clarified by the GST Policy Wing of CBIC vide a letter dated 22.06.2020 as follows:-

“3.2. Thus in terms of sub-section (1) of section 6 of the CGST Act and sub-section (1) of section 6 of the respective State GST Acts respective State Tax officers and the Central Tax officers respectively are authorised to be the proper officers for the purposes of respective Acts and **no separate notification is required for exercising the said powers in this case by the Central Tax Officers under the provisions of the State GST Act. It is noteworthy in this context that the registered person in GST are registered under both the CGST Act and the respective SGST/UTGST Act.**

3.3 The confusion seems to be arising from the fact that, the said sub-section provides for notification by the Government if such cross empowerment is to be subjected to conditions. **It means that notification would be required only if any conditions are to be imposed.** For example, Notification No. 39/2017-CT dated 13.10.2017 restricts powers of the State Tax officers for the purposes of refund and they have been specified as the proper officers only under section 54 and 55 of the CGST Act and not under rule 96 of the CGST Rules, 2017 (IGST Refund on exports). **If no notification is issued to impose any condition, it means that the officers of State and Centre have been appointed as proper officer for all the purpose of the CGST Act and SGST Acts.”**

G. Single Interface recommended by the Council

16. Once a taxpayer is assigned to either of the Central or State tax administrations the assignment is for all administrative purposes and, therefore, all the key processes under GST would be conducted by the said administration only as was the observation of one of the members of the GST Council in its 5th Meeting. Paragraph-17 of the Minutes of the said meeting reads as follows:-

“17. XXXXX The Hon'ble Minister from Tamil Nadu stated that it was essential that **the key processes under GST, namely registration, return, scrutiny,**

audit, enforcement, appeals, refund and demand should be conducted by one authority only, and to achieve such a single interface, a horizontal division was necessary as suggested under Option II.”

17. And it is only intelligence-based enforcement action that can be taken by any of the tax administrations irrespective of assignment or otherwise of the taxpayer to the said administration. There are two clarifications in this regard as follows:-

(A) CBIC’s Letter D.O.F. NO.CBEC/20/43/01/2017-GST (PT.), DATED 05.10.2018

“3. It is accordingly clarified that the officers of both Central tax and State tax are authorized to initiate intelligence based enforcement action on the entire taxpayer’s base irrespective of the administrative assignment of the taxpayer to any authority. The authority which initiates such action is empowered to complete the entire process of investigation, issuance of SCN, adjudication, recovery, filing of appeal etc. arising out of such action.”

(B) GST Council’s O.M. dated 19th October 2022

“2. The matter was deliberated by the GST Council in its 47th meeting where the council recommended to clarify the issue as follows:-

(i) A taxpayer located within a state is open to enforcement action by both authorities. For example, **an enforcement action against a taxpayer, assigned to State tax authorities, can be initiated by the Central tax authorities and vice versa. In such cases, all the consequential action relating to the case including, but not limited to appeal, review, adjudication, rectification, revision will lie with the authority which had initiated the enforcement action** that is the Central tax authorities in the instant case.”

H. Court Cases-Parallel investigation in intelligence-based enforcement action

18. In the case of **RCI Industries and Technologies Limited** [WP (C) No. 121 of 2021 decided on 07.01.2021, it was held by Hon’ble Delhi High Court that intelligence-based enforcement action can be initiated by Central GST against a taxpayer administratively assigned to State GST. Para-16 of the judgment reads thus:-

“16. It is thus apparent that **if an officer of the Central GST initiates intelligence-based enforcement action against a taxpayer administratively assigned to State GST, the officers of the former would not transfer the said case to their counterparts in the latter department and they would themselves take the case to its logical conclusion.** At this stage, we are only concerned with the search action initiated and the ultimate logical conclusion would have to be gone into at the appropriate stage, when the Revenue proceeds for determination of tax. The Respondents would be bound by the aforementioned circulars and we reiterate that **in case the action of the State and Central Authorities is overlapping, the Petitioner would be at liberty to take action to impugn the same in accordance with law.**”

19. Hon’ble High Court of Jharkhand directed vide judgment dated 15.01.2024 in the case of **Vivek Narsaria** that the proceedings initiated by State authorities being prior in point of time should continue. Paragraph 15 of the judgment reads as follows:-

“15. We are little hesitant to accept such argument, inasmuch as, the State Authorities has also initiated the same very proceeding for wrong/illegal avilment of Input Tax Credit. Undeniably, the proceedings at the instance of State Authorities or the Preventive Wing or the DGGI is at initial stage and the proceedings on the basis of

‘Search & Seizure’ by the State Authorities, is prior in point of time. **Hence, Section 6(2)(b) read with clarification dated 05.10.2018, adds to the issues raised by the petitioner herein and manifestly crystalizes that since all the proceedings are interrelated, the State Authorities should continue with the proceedings.”**

20.1. In the case of **TVL. Vardhan Infrastructure v/s Special Secretary, Head of the GST Council Secretariat** before **Hon’ble Madras High Court** a common issue for consideration was as to whether the petitioners who are assigned to either the Central Tax Authorities or the State Tax Authorities under respective GST Acts can be subjected to investigation and further proceeding by the counterparts under the respective GST Enactments.

20.2. Observations of the Hon’ble High Court in the judgment dated 11.03.2024 with regard to cross-empowerment, and the lack of notification therefor, are as follows:-

61. Thus, Section 6(1) of the respective GST Enactments empowers Government to issue notification on the recommendation of GST Council for cross-empowerment. **However, no notification has been issued** except under Section 6(1) of the respective GST Enactments for the purpose of refund although officers from the Central GST and State GST are proper officers under the respective GST Enactments.

62. Since, no notifications have been issued for cross-empowerment with advise of GST Council, except for the purpose of refund of tax under Chapter-XI of the respective GST Enactments r/w Chapter X of the respective GST Rules, impugned proceedings are to be held without jurisdiction. Consequently, the impugned proceedings are liable to be interfered in these writ petitions.

63. Thus, if an assessee has been assigned administratively with the Central Authorities, pursuant to the decision taken by the GST Council as notified by Circular No.01/2017 bearing Reference F.No.166/Cross Empowerment/GSTC/2017 dated 20.09.2017, the State Authorities have no jurisdiction to interfere with the assessment proceedings in absence of a corresponding Notification under Section 6 of the respective GST Enactments.

64. Similarly, if an assessee has been assigned to the State Authorities, pursuant to the decision taken by the GST Council as notified by Circular No.01/2017 bearing Reference F.No.166/Cross Empowerment/GSTC/2017 dated 20.09.2017, the officers of the Central GST cannot interfere although they may have such intelligence regarding the alleged violation of the Acts and Rules by an assessee.

65. The manner in which the provisions have been designed are to ensure that there is no cross interference by the counterparts. Only exception provided is under Section 6 of the respective GST enactment. Therefore, in absence of a notification for cross-empowerment, the action taken by the respondents are without jurisdiction. Officers under the State or Central Tax Administration as the case may be cannot usurp the power of investigation or adjudication of an assessee who is not assigned to them.”

20.3. In the said judgment dated 11.03.2024, CBIC’s letters dated 05.10.2018 and 22.06.2020 clarifying the position regarding cross-empowerment or the minutes of the 47th Meeting of the GST Council and subsequent O.M. dated 19.10.2022 have not been discussed.

21. In another case of **M/s Stalwart Alloys India Pvt. Ltd.** decided vide judgment dated 28.08.2024, Hon’ble Haryana High Court has taken into consideration the CBIC’s

letters dated 05.10.2018 and 22.06.2020 and held that the State and the Central Governments have same powers under the CGST/ HGST Acts but parallel proceedings initiated by another officer would be contrary to the provisions of section 6(2)(b) of the Act. In Para- 29 of the said judgment it has been held as follows:-

“29. In the opinion of this Court, the word 'subject matter' used in Section 6(2)(b) of the Act would mean 'the nature of proceedings'. In the present case, thus, it would mean the proceedings initiated for wrongful availment of input tax credit by fraudulent means. Thus, if the State has already initiated proceedings by issuing notice under Section 74 of the Act for the period upto 22.07.2019, for the same subject matter, the DGGI cannot be allowed to initiate proceedings for the availment of input tax credit by fraudulent means for the period from 28.07.2019 to 20.01.2022. Such action, if allowed, would be contrary to the provisions contained in Section 6 (2)(b) of the Act.

I. Conclusion

22. In the light of legal provisions and various clarifications as discussed above, the following position emerges with regard to cross-empowerment:-

- (i) The key processes under GST, namely registration, return, scrutiny, audit and demand etc. should be conducted by the authority to whom a taxpayer has been assigned for administration;
- (ii) Intelligence-based enforcement action can be initiated by any one of the Central or the State tax administrations despite the taxpayer having been assigned to the other administration;
- (iii) Section 6(2), clause (b), prohibiting initiation of proceedings by CGST officer in cases where proceedings have already been initiated by SGST officer, by implication, deals with the subject of cross-empowerment in matters of intelligence-based enforcement action; and
- (iv) Parallel proceedings should not be initiated by the other tax administration when one of the tax administrations has already initiated intelligence-based enforcement action.

(The write-up is simply intended to share the personal experience of the writer with the colleagues and the views expressed therein may not necessarily represent the stand taken by him on the provisions of law in his official capacity.)

STAY ACTIVE – STAY FIT: A RUNNER’S PERSPECTIVE

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The adage "A healthy mind resides in a healthy body" underscores the intrinsic link between physical fitness and mental well-being.

Maintaining a healthy lifestyle is indeed a multifaceted commitment that goes beyond regular exercise. A balanced diet, sufficient quality sleep, and physical activity are the three pillars that support overall well-being. Each element complements the others, creating a synergy that enhances their individual benefits. While physical activity can be tailored to personal preferences and goals, a balanced diet and quality sleep are universal requirements that cannot be substituted. They are not options but necessities for a healthy life. Together, these practices contribute to better professional performance, increased energy levels, and a stronger immune system, ultimately leading to a more fulfilling and productive life. It's important to recognize that while we have the liberty to choose our form of physical activity, we must also strive to consistently incorporate a nutritious diet and adequate rest into our daily routine.

Engaging in intensive physical activity in the morning can jumpstart the metabolism and enhance mental alertness, setting a positive tone for the day. Following this with a balanced diet ensures that the body receives the necessary nutrients to sustain the energy levels and support recovery from the workout. Quality sleep is the cornerstone of health, as it allows the body to repair and the mind to consolidate memories and process information. Together, these three elements form a virtuous cycle: exercise increases the need for restorative sleep, while sleep provides the energy necessary for physical activity, and a balanced diet supports both. This holistic approach to well-being can lead to improved physical fitness, mental clarity, and overall vitality. We can understand significance of the three as under:-

(a) Balance Diet:-A balanced diet is indeed crucial and varies across different age groups. Young individuals typically have a higher capacity to absorb essential nutrients from food, but this ability diminishes with age, potentially leading to joint pain and other health issues. Supplementation of key minerals like calcium, magnesium, phosphorus, and zinc, along with vitamin D which facilitates their absorption is vital for maintaining bone health, muscle and nerve functions and performance of the immune system. Given the lack of direct sunlight exposure for many, which is necessary for the body's synthesis of vitamin D and the absence of dietary vitamin D supplementation, deficiencies can occur. This can result in reduced mineral absorption and subsequent muscular pain. Therefore, it's advisable to consider vitamin supplements, following a healthcare provider's guidance. Incorporating local millets such as Jowar, Bajra, and Ragi into the diet can enhance nutritional intake due to their high content of fiber, protein, vitamins, and minerals, while also being gluten-free alternatives to wheat and rice. Proper hydration and vegetable consumption are equally important, with water intake timed to optimize digestion ideally outside of a 40-minute window before and after meals. Fruit consumption is most beneficial in the morning or by early afternoon, especially for those with sedentary lifestyles, to ensure optimal health benefits.

Anything that lowers the pH (i.e. which increases acidity) of our blood is not good for our body. Any fruit/ vegetable that has alkaline effect increases the pH of our blood is considered good for our body. An apple has alkaline effect on human body. So, eating an apple empty stomach daily is beneficial for our health. If coupled with proper exercise, it can help us manage weight effectively. Other fruits can also be taken in the first half of the day. Vegetables can be consumed any time during the day. Carbohydrate content should be comparatively less in the dinner. High carbohydrate diet in the evening is a major cause of increased weight of our body.

The human body maintains a tightly regulated pH level in the blood, typically between 7.35 and 7.45, which is slightly alkaline. Deviations from this range can impact cellular processes and overall health. Fruits and vegetables that promote alkalinity, such as apples, can be beneficial when metabolized by the body, as they may help maintain this delicate balance. Eating an apple on an empty stomach can provide various health benefits, including aiding digestion, supporting the immune system, and potentially assisting in weight management when paired with exercise. It's also suggested that consuming fruits earlier in the day and limiting high-carbohydrate foods in the evening may align better with the body's metabolic processes, potentially preventing unwanted weight gain.

(b) Quality Sleep:-Quality sleep is indeed a cornerstone of good health, acting as a restorative process for the mind and body. Engaging in regular physical activity, maintaining a balanced diet, and managing stress effectively are all conducive to achieving restful sleep. It's a virtuous cycle; good sleep enhances daytime performance, while a productive day can lead to better sleep at night. The benefits of sleep extend beyond just feeling rested. Adequate sleep supports the immune system, regulates hormones and is crucial for cognitive functions such as memory consolidation. It's imperative to create a sleep-conducive environment and establish a consistent bedtime routine to promote sleep quality. As research suggests, insufficient sleep can have detrimental effects on cardiovascular health and overall well-being, making it all the more important to ensure we get the recommended 7 to 9 hours of sleep each night.

Adequate sleep is a foundation of good health, akin to the significance of a nutritious diet and regular exercise. Individual sleep requirements may vary, but for most adults, 7 to 9 hours per night is optimal. Sufficient sleep bolsters the immune system, aiding in the battle against ailments such as the common cold. Insufficient sleep is linked to obesity and weight gain potentially due to increased appetite and caloric intake especially foods rich in sugar and fat. Moreover, quality sleep enhances cognitive functions, including problem-solving abilities and memory retention. Sleep deprivation can impair brain function and decision-making. Athletes may notice improved performance with adequate rest. Research indicates a strong correlation between chronic sleep deprivation and the development of type 2 diabetes. Sleep disorders and irregular patterns can contribute to depression, heightened inflammation and an elevated risk of chronic diseases like Alzheimer's disease and ailments related to heart functioning. Lack of sleep can diminish social skills and processing of emotions. Therefore, prioritizing sound sleep is essential for maintaining overall fitness and health.

(c) Physical Activity:- The third important pillar for staying fit is proper physical activity/ exercise. One can select an exercise or game of his/her choice. Playing any sport is good for our health. Being a distance runner, I shall detail the benefits of running here. These can be summarised as under:-

- (i) **Better cardio health.** Running or jogging, is one of the best cardio exercises one can do. Running for 15-20 minutes a day can significantly lower risk of cardiovascular disease. Runners lower their chances of dying from heart disease by half. It lowers resting heart rate. This is an important indicator of overall health and fitness. The lower the rate, the more efficient the heartbeat.
- (ii) **Better sleep.** Quality sleep is essential for our health. Our body repairs itself when we're asleep, which is why we wake up feeling refreshed. But try to avoid running too late in the day. This can interfere with how well we sleep at night. Aerobic exercise triggers a release of endorphins, chemicals that help relieve pain or stress. These activate the brain and might keep us awake.
- (iii) **Improved knee and back health.** A study on marathon runners found that they had a lower arthritis rate than other people. The runners' knees and backs were both positively affected. The more we run, lower the odds of back problems as we age.
- (iv) **Improved memory.** Aerobic exercise gets our heart rate up and makes us sweat. Running can be a solution to problems associated with poor memory. It affects the brain in the short and long term. It can boost the size of our hippocampus, the part of the brain responsible for memory and learning.
- (v) **Fewer colds.** Running for 30 minutes can trigger our immune system to help us feel better. Studies suggest that when we do aerobic exercises like running at least 5 days a week, it can lower the odds of upper tract respiratory infections by 43%.
- (vi) **Better mood and energy.** Many people run because they want to feel better. The exercise helps boost your mood, concentration, and overall quality of life. Runner's high is real.

Now, it comes to execute. Running is a popular form of exercise for a reason that it doesn't need much equipment. We can do it just about anywhere or anytime it is convenient. Having a running goal in mind will help you stay committed. Be sure to set realistic, specific goals that you can measure. If a marathon seems like too much, try a 5K road race. Some tips to help you succeed:

- **Consistency is Key:** Stick to your plan and maintain a regular schedule to see the best results.
- **Goal Setting:** Break your main goal into smaller, achievable targets to keep yourself motivated.
- **Routine Matters:** Establish a routine that fits your lifestyle and is easy to adhere to.
- **Start Slow:** Begin with a combination of walking and running to build your stamina gradually.
- **Mix it Up:** Add different exercises to your routine to keep things interesting and work on various muscle groups.
- **Rest and Recover:** Don't forget to schedule rest days to allow your body to heal and avoid burnout.

- **Community Spirit:** Join a running club or partner up with a friend to make running more enjoyable.
- **Body Awareness:** Pay attention to your body's signals and adjust your running accordingly to prevent injuries.
- **New Paths:** Change your running routes to keep the scenery fresh and your mind engaged.
- **Celebrate Success:** Acknowledge every achievement along your running journey to maintain a positive mindset. Celebrate your milestones, no matter how small, to keep the joy in your running journey!

Talk to your doctor before making a running plan, especially if you have a medical condition or have not exercised for a long time. He can help you come up with a running program that won't overstrain your body or mind. For the best results with your running program:

- Eat a nutritious diet to energize your runs.
- Don't run right after eating. Allow time for digestion before sprinting off.
- Hydration is key – drink up and eat well for peak performance.
- Keep the volume of your headphone down – stay tuned into your surroundings.
- Step into quality running shoes for stride support and blissful comfort.
- Shine bright with reflective gear during dawn and dusk jogs.
- Share your running route and return time with someone close to you – safety first!
- Steer clear of solitude and sketchy spots.
- Stretch it out pre and post-run for happy joints and muscles.
- Regular massages can work wonders for runner's recovery.
- Rest is just as important as the run – take those breaks.
- In case of injury, pause and seek immediate medical attention.

If your goal is to reduce weight, the following plan can help:-

- Embrace the morning sun and start your day refreshed by waking up early.
- Kickstart your metabolism with 3-4 glasses of lukewarm water, and dive into your daily routine.
- Savor the crisp sweetness of an apple to fuel your morning.
- Energize your body with a vigorous 60 to 100-minute speed walk; let every step invigorate you.
- Nourish yourself with a balanced intake of carbohydrates and proteins for breakfast and lunch, keeping you powered throughout the day.

- After 2 pm, commit to a no-sweets policy to maintain your wellness goals.
- Opt for a light dinner, minimizing carbohydrates by 8 pm, or choose a comforting glass of milk if time escapes you.
- Conclude your day with the tranquility of early sleep, recharging for the adventures of tomorrow.

When we think of running as an option for exercise, it is quite obvious to think about an alternative option i.e. walking. Choosing between walking and running for exercise depends on individual fitness goals, current health status, and personal preferences. Running does indeed burn more calories per minute than walking, making it a more time-efficient workout for weight loss. However, walking is a lower-impact exercise that can be sustained for longer periods and is less likely to cause injuries. It's particularly beneficial for those who are new to exercise, have existing joint problems, or are significantly overweight. Both walking and running improve cardiovascular health, boost energy levels, and can contribute to a happier mood due to the release of endorphins. Ultimately, the best exercise is the one that is enjoyable and sustainable for you, as consistency is key to reaping long-term health benefits. For those looking to start a fitness journey, a gradual progression from walking to running can be an excellent approach to building endurance and strength while minimizing the risk of injury. Once you start feeling joy in running, you can make it part of daily routine like brushing your teeth.

Running, indeed, is not just a physical activity but a holistic experience that nurtures the body, mind and soul. It's a pursuit that welcomes all, regardless of age or pace, fostering a community where encouragement and support are abundant. The physiological benefits such as improved cardiovascular health indicated by higher VO₂ max levels are well-documented. Yet, it's the psychological uplift, the sustained happiness hormones and the camaraderie among runners that truly exemplify the spirit of the sport. Running has the power to reveal the deepest parts of our being, offering a sense of freedom and clarity that is both rare and profoundly transformative. It's a celebration of life's journey, step by step, breath by breath, leading to a path of well-being and inner peace. I shall quote the words of Kristin Armstrong, an athlete of USA: -

“There is something about running; after a certain distance, it transcends the body. Then a bit further, it transcends the mind. A bit further yet, and what you have before you, laid bare, is the soul.”

At the end, I would say, lace up your running shoes, set your smart watch, and embrace the joy of running with gratitude. Let each stride be a step towards a happier, healthier you. Be a blissful strider.

Happy Running!
