



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

**Minutes of 7<sup>th</sup> Grievance Redressal Committee Meeting held on 08.11.2024**

A meeting of the Grievance Redressal Committee (GRC) for the State of Rajasthan was held on 08.11.2024 at NCR Building, Statue Circle, Jaipur, Rajasthan. The meeting was chaired by Shri Mahendra Ranga, Chief Commissioner of CGST, Jaipur Zone, Govt. of India. The meeting was attended by the following officers and representatives from the Trade Associations and Associations of Tax Professionals:

| Sl. No. | Name of the Officer/ Representatives | Designation/ Organization  |
|---------|--------------------------------------|--|
| 1.      | Shri C. K Jain                       | Pr. Commissioner, CGST Commissionerate, Jaipur   |
| 2.      | Ms. Babneet Tuli                     | Additional Commissioner, Central Tax, Secretary, GRC   |
| 3.      | Dr. Kapil Yadav                      | Additional Commissioner, Audit Commissionerate, Jaipur   |
| 4.      | Shri Akhedan Charan                  | Additional Commissioner (IT), Office of the Commissioner of Commercial Taxes, Jaipur (Secretary) |
| 5.      | Shri Gaurav Samantaray               | Manager, GSTN through webex  |
| 6.      | Dr. K. L. Jain                       | Rajasthan Chamber of Commerce & Industry   |
| 7.      | Shri Vijay Agarwal                   | FORTI  |
| 8.      | Shri Sita Ram Agarwal                | Rajasthan Steel Chamber  |
| 9.      | Shri Surendra Chouhan                | Bhiwadi manufacture Association  |
| 10.     | Shri Vijay Agarwal                   | Jaipur Tax Professionals Club  |
| 11.     | Shri Jagdish Somani                  | Bhartiya Udyog Vyapar Mandal   |

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| 12. | Shri Rajesh Kumar<br>Gupta | Alwar Chamber of Commerce & Industry |
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2. Ms. Babneet Tuli, Secretary, GRC welcomed all the officers of Central Tax, State Tax, representatives from GSTN and representatives from the Trade to the meeting.

3. The summary of the discussion held on the issues received from various forums is enclosed herewith as 'Annexure-A'

4. The meeting concluded with vote of thanks to the chair by the Secretary, GRC, Rajasthan

Signed by  
Babneet Tuli  
(Babneet Tuli)  
Date: 21-11-2024 17:15:30  
Additional Commissioner  
& Secretary, GRC, Rajasthan

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

1. Chairman, CBIC, New Delhi.
2. Member (Tax Policy) & Zonal Member, CBIC, New Delhi.
3. Member (GST), CBIC, New Delhi.
4. Special Secretary, GST Council Secretariat, New Delhi.
5. Chief Executive Officer, GSTN, New Delhi.
6. Addl. Chief Secretary (Finance) Govt. of Rajasthan, Jaipur.
7. Finance Secretary, Govt. of Rajasthan, Jaipur.
8. Principal Commissioner (GST Policy Wing), CBIC, New Delhi, w.r.t. letter F. No. 20/10/16/2018-GST (Pt. I) dated 24.12.2019.
9. Commissioner of Commercial Tax, Kar Bhavan, Ambedkar Circle, Jaipur.
10. Commissioner, CGST & Central Excise, Jaipur/Alwar/ Jodhpur/ Udaipur.
11. Commissioner (Audit), CGST & Central Excise, Jaipur/ Jodhpur.
12. Commissioner (Appeals), CGST & Central Excise, Jaipur/ Jodhpur.
13. Commissioner, Customs, Jodhpur (Hqrs. at Jaipur).
14. Representatives of Trade Association and Tax Professionals Associations,

- (i) President, Rajasthan Chamber of Commerce & Industry, Chamber Bhawan, M.I. Road, Jaipur-302003.
- (ii) President, Federation of Indian Chamber of Commerce & Industry (FICCI), Jaipur, 202, Rajputana Tower, A-27-B, Shanti Path, Tilak Nagar, Jaipur-302004.
- (iii) President, Federation of Rajasthan Trade & Industries (Forti), A-7, 2nd Floor, Ganpati Enclave, Civil Lines, Ajmer Road, Jaipur-302006.
- (iv) President, Rajasthan Steel Chamber, B-234, Road No. 9, VKI Area, Jaipur- 302013.
- (v) Secretary, Rajasthan Textile Mills Association, B-1. Bharat Mata Path, Navlakha Apartment, C-Scheme, Jaipur.
- (vi) President, Marble and Gangsaw Association, Rajsamand, SPL-1, Road No. 2, RIICO Industrial Area, Dhoinda, Rajsamand-313001.
- (vii) Hon. Secretary General, Mewar Chamber of Commerce & Industry, Mewar Chamber Bhawan, Nagori Garden, Bhilwara-311001.
- (viii) President, Alwar Chamber of Commerce & Industry, Chamber Bhawan, Near Petrol Pump, Mungaska, Delhi Road, Alwar – 301001.
- (ix) President, Bhartiya Udyog Vyapar Mandal, Road No. 9, A-85, Vishwakarma Industrial Area, Jaipur, Raj - 302013
- (x) General Secretary, Rajasthan Tax Consultant Association, B-145/B, Kar Salahkar Bhawan, Kalyan Path, Mangal Marg, Bapu Nagar, Jaipur, Rajasthan 302015.
- (xi) General Secretary, Rajasthan Tax Bar Association, Haldiya House, Zohri Bazar, Jaipur.
- (xii) President, Federation of Indian Export Organizations, 303, 3rd Floor, Suryodaya Apartments, F-72, Subhash Marg, C-Scheme, Jaipur-302001.
- (xiii) Secretary, Rajasthan Cement Manufacturers Association, C/o M/s. Shree Cement Limited, JLN Marg, Opp. Rajasthan University, Jaipur-302015.
- (xiv) President, Bhiwadi Manufacturers Association, S-56, BMA House, Main Road, Dhaba Complex Distt, Bhiwadi, Rajasthan 301019.
- (xv) Jaipur Tax Professionals Club, S-11, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur-302039.
- (xvi) Central Council Member, Institute of Chartered Accountant, “ICAI Bhawan”, D-1, Jhalana Doongri Institutional Area, Jaipur-302004.

15. Web Master, CBIC, GST & CE Commissionerate, Jaipur, for uploading the minutes on Zonal website ([www.cgstjaipur.gov.in](http://www.cgstjaipur.gov.in)).

## Record of discussion

## Issues raised by Rajasthan Cement Manufacturers' Association

| S.No. | Agenda Points  | Minutes   |
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| A1    | <p><b>Biometric-Based Aadhar Authentication</b><br/> A threshold must be created on the basis of certain criteria's so that promoters &amp; directors of the companies are not required to go through the process laid down in the advisory for Biometric-Based Aadhar Authentication. Though, the process is driven by random selection but it is impossible compliance wherein senior managerial personnel are required to visit GST Kendra for document and Aadhaar verification.</p> <p><b><u>Recommendations:</u></b> Some criteria's can be formulated for creating differentiation, suggested as under:</p> <ol style="list-style-type: none"> <li>1. Listed companies are already complying with numerous SEBI &amp; allied regulations, these should be exempted for above verification; or</li> <li>2. Companies having annual turnover over a limit (eg 3000 crores) or Companies making annual GST payment over a limit (eg 500 crores) [limit can be decided by the GST council] may be exempted for above verification.</li> </ol> | <p>The matter has been forwarded the matter to GST Policy Wing for examination.</p> |

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| A2 | <p><b>Amendment in GST Registration</b></p> <p>Amendment in core fields and non-core fields in GST Registration is not allowed on the GSTN portal where any amendment application is pending for approval. This results in delay in the empanelment of additional places of business which impact the business of taxpayers particularly in the cement sector, where cement is traded through depot modality for fast catering of ultimate consumers. Depots i.e. additional places of business are required to be added frequently in the GST registration certificate. However, due to the constraint of the GSTN portal, taxpayers are unable to register the additional place of business immediately in GST registration certificate which leads to penal consequences in terms of detention of vehicle in transit by GST officials.</p> <p><b><u>Recommendations:</u></b> To enable mechanism or facility wherein application filing is allowed even if prior application for amendment is pending.<br/>(<a href="#">Rule 19 of CGST Rules, 2017</a>)</p> | <p>The representative from GSTN informed that allowing multiple amendments simultaneously is not technically feasible. The mechanism has been deliberately blocked.</p> <p>To obviate the problem, Chief Commissioner, CGST directed his staff to dispose of amendment applications within 3 to 5 working days preferably in 3 working days.</p> <p>SGST may also adopt similar practice.</p> |
| A3 | <p><b>Invoice Management System</b></p> <p>A new facility known as “Invoice Management System” on the GST common portal have been implemented w.e.f 14<sup>th</sup> Oct’24 wherein the recipient taxpayers have the option of accept, reject, or keep invoices pending as uploaded by supplier/vendors in IMS. On the basis of invoices uploaded by supplier/vendors, a draft GSTR-2B will be made available to the recipient by the 14th of the following month, but taxpayers can continue to act on invoices till GSTR-3B is filed i.e. upto 20th of the following month.</p>  | <p>The Members present agreed that making GSTR2B available till 18<sup>th</sup> without changing the last date for GSTR-3B shall suffice.</p> <p>It was decided to send proposals accordingly.</p>  |

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|  | <p><b><u>Recommendations:</u></b> Time limit to act on invoices reflecting in GSTR-2B is short therefore, it is requested to amend the date of filing of GSTR-1 from 11th to 7th/8th of the following month OR filing of GSTR-3B from 20th to 25th of the following month and date of filing of GSTR-6 from 13th to 9th or 10th of the following month. This amendment in timeline will provide ample time for reacting on invoices reflecting in GSTR-2B and lead to smooth compliance under IMS</p>  |   |
| A4   | <p><b>Registration Status of Recipient in case of generation of E-Invoice</b><br/> As per Rule 48(4) of GST Rules invoice shall be prepared by registered persons having aggregate turnover exceeding Rs. 5 Crs by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal.</p> <p>There are cases where the registration status of the recipient is shown as active at the time of generation of e-invoice by the supplier but subsequently at the time of filing of GSTR-1 by such supplier the registration status of recipients becomes inactive and their auto population also fails to be fetched in B2B supplies in GSTR-1 on the GSTN Portal. In such cases supplies are bound to be reported as “B2C” and later on when the registration becomes re-active then supplier has to amend the invoices.</p> <p><b><u>Recommendations:</u></b> To enable the auto-populated B2B supplies to be fetched on the basis of registration status of the recipient at the time of issue of E-invoice and not at the time of filing of GSTR-1.</p> | <p>The Committee decided to forward the issue to GST Policy Wing/ GSTN for consideration.</p> |
| <p><b>Issues raised by Bhiwadi Manufacturers Association</b></p> |  |   |

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| B1 | <p><b>Audit / Anti-evasion-I</b></p> <p>Once the audit/anti Evasion team arrives in premises, they are requested to be positive, time should be given to present the papers required by them. All entrepreneurs are ready to cooperate with the teams.</p> | <p>It was observed that the audit of a taxpayer is conducted only after issuing ADT-01 at least one month before the premises visit. Therefore, the time provided by the audit teams to the taxpayers for supplying documents is sufficient.</p> <p>It was highlighted that there are increasing instances of non-cooperation from taxpayers hindering the audit process. It was decided that trade associations will conduct in-house discussions to raise awareness among taxpayers about the importance of cooperating with audit teams.</p> <p>It was made aware that if the problem continues, a change in law to cancel the registration of such non-cooperating taxpayers may have to be proposed.</p> <p><b>Anti-evasion-</b></p> <p>It was intimated that during search proceedings, the actions of the AE team are guided by the nature of the evidence. Generally, most information is requested through summons. However, if the evidence is of a nature that it can be destroyed or manipulated, prompt action by the AE team</p> |
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|     |   | becomes necessary. As such no general guidelines can be provided in this regard.   |
| B 2 | <p><b>Audit / Anti-evasion-II</b></p> <p>The workshop while buying the material enters all bills in ledgers. Once the material is received in premises the mechanic/workforce cut the material from plate/angle or any other raw material as per the need. It becomes very difficult to keep track of the material. Hence the team should check the bills instead of checking the left over material.</p> | <p>It was communicated that physical verification of stock is a crucial component of search proceedings. Verifying bills against the corresponding stock helps detect fake invoices, improper ITC claims and clandestine removal of goods.</p> <p>The trade was requested to provide industry-specific issues for examination.</p>   |
| B 3 | <p><b>Audit / Anti-evasion-III</b></p> <p>The entrepreneurs buy the material from a genuine source with proper GSTIN. The business continues for more than three years with the suppliers. Suddenly the supplier closes down its business and surrenders GSTIN. While audit or checking by anti-evasion team, the bills are declared as fake in absence of GSTIN at that time.</p>                        | <p>It was intimated that such scenarios emerge only in cases where GST registration of the supplier is cancelled <i>suo-moto</i> retrospectively. During investigation, scrutiny is focused on non-traceable suppliers whose GST registrations have been <i>suo-moto</i> cancelled, especially for transactions after the cancellation date.</p> <p>It was also clarified that the cancellation of registration shall be retrospective only in cases of fake/ non-existent entities. In all other cases it shall be prospective. In case of diversion specific case detail may be provided for examination</p> |
| B4  | <p><b>Space Provided to upload documents at the time of registration is very less</b></p>   | <p>It was noted that the matter was already discussed in the last GRC meeting held on 13.03.2024.</p>  |

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|    | <p>The space provided to upload documents of principle place of business is only 100kb, which is very less. They are facing problem when the original document is not in fine print and they convert it in fine print, the size increases more than 100kb and further when they upload document without convert into fine print the department raise objection the document is not readable.</p> <p><b><u>Suggestion:</u></b> Enhance the size of uploading space.</p>   | <p>The representative from GSTN informed that the space for ownership documents has been increased to 1 MB, and for other documents up to 500 KB, which was previously 100 KB. The trade was guided on reducing document sizes using online tools to ensure hassle-free uploading. They were also advised to upload the required documents in reply to any query in the verification column, where more space is available.</p> |
| B5 | <p><b>Show cause being issued for the period for which business Audit is already conducted by the State GST Department:</b></p> <p>In some cases of State GST Department show causes have been issued for the period for which business audit is already conducted and completed. They are facing problem in compliance again and again for the same period.</p>   | <p>The matter had already been discussed in the last GRC meeting on 13.03.2024. It has been requested to share specific cases to enable further action. The issue is closed as no specific case has been shared with the Committee.</p>   |
| B6 | <p><b>GST on Advance payment received Against provision of supply of services</b></p> <p>In case of a Civil Contractor executing any contract of civil work with material for more than rupees 20 Lacs, have to take GST registration in present scenario of economy the civil work with material of rupees 20 Laces is very negligible amount and further if such contractor received any advance for procurement of material to supply civil work services he has to pay GST on this Advance. It disturbs his working capital management. There is no GST implication on advance received against supply of goods.</p> | <p>Matter already discussed in the last GRC meeting held on 13.03.2024.</p> <p>It was clarified that as a matter of taxing principle, payment of tax does not lag payment for goods and services. Hence, while receiving advances, the supplier should also seek a component for GST from the recipient of service. Further, the Civil contractor is at par with other service providers hence threshold limit may not be</p>   |

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|    | <p>In this way there is an anomaly.</p> <p><b><u>Suggestion 1:</u></b> This anomaly should be resolved.</p> <p><b><u>Suggestion 2:</u></b> It is requested to increase the threshold limit for registration in case of civil contractor who supplies services with material up to rupees 1.5 cr.</p>  | <p>enhanced for civil contractors alone.</p>  |
| B7 | <p><b>Waiver of pre-deposit against Appeal in case of matter relate to IGST whereas tax has been paid under SGST &amp; CGST</b></p> <p>There are some cases in which RCM on GTA services required to be paid under IGST whereas paid by the taxpayer as CGST &amp; SGST department has passed order to deposit IGST along with interest and penalty. The taxpayer has to file appeal with pre-deposit on such IGST amount.</p> <p><b><u>Suggestion:</u></b> - Such pre-deposit should be waived as the taxpayer is already deposited CGST &amp; SGST.</p> | <p>It was noted that the matter had already been discussed in the last GRC meeting held on 13.03.2024.</p> <p>It was decided to collect data of such cases. The representative from trade assured to provide the detail of such cases.</p>  |
| B8 | <p><b>Reversal of ITC in case of registration of supplier is cancelled by the department with effect from the back date</b></p> <p>There are some cases where assessee has taken ITC for the period when the supplier was registered and active, but subsequently department has cancelled the registration from back date including that period when the supplier was active in such situation department is pressurizing to reverse</p>   | <p>Matter already discussed in the last GRC meeting held on 13.03.2024.</p> <p>It was clarified that GST registration is cancelled with retrospective effect where it is established that the registered person was not in existence or that he has indulged in fake transactions to pass on fake ITC. Thus, reversal of ITC in cases of cancellation</p> |

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|     | <p>the ITC of that supplier even for the period when the supplier was active.</p> <p><b><u>Suggestion:</u></b> - The department should not be pressurize to reverse such ITC.</p>   | <p>from a retrospective date is necessary to safeguard revenue. It was further clarified that in such cases of fake registrations same consequences shall follow whether cancellation is prospective or retrospective.</p>  |
| B9  | <p><b>Problem and procedural difficulties being faced in registration under GST Act</b></p> <p>(i) At the time of applying for core amendment or addition of additional place of business in case of proprietorship concern of an HUF, validation error "Legal Name Does Match" is being shown. When applying for change in Legal Name in R.C. as par PAN KYC, the application being submitted but no ARN is being generated. We have tried this application five to six times since last one month with different computers; even then same error is coming. And we are not succeeding in applying for core amendment for addition of additional place of business. Please arrange to resolve.</p> <p>(ii) In case of Rent agreement:</p> <p>(a) Voter I'd of witness are also being asked for.</p> <p>(b) NOC from RICO is also being asked for whereas Title deed of lessor is already submitted.</p> <p>(iii) Time of 10 to 20 days is being taken even in issuing initial queries. It should be minimized.</p> | <p>(i) The representative from GSTN intimated that the problem is due to mismatch between name in amendment application and name in PAN. If it is not so, the case may be forwarded to GSTN. It was decided to forward the specific cases to GSTN.</p> <p>(ii)</p> <p>(a) It was intimated that IDs are being asked as per SOP.</p> <p>(b) Intimation to RIICO is being sought not the NOC from RIICO.</p> <p>(iii) It was decided to grant registration or raise query preferably within 5 working days or maximum 7 working days in non-PV cases.</p> |
| B10 | <p><b>Invocation of Section 74 of CGST Act, 2017 in all audit paras</b></p> <p>The audit team is invoking section 74 of the CGST Act, 2017 in all audit para even there is no evasion. So it is creating difficulties to avail benefits of amnesty schemes under GST, as amnesty scheme is available for Sec.73</p>   | <p>The ADC, Audit intimated that Section 74 is being invoked only when the audit suspects fraud or deceit on the part of the auditee.</p>   |

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|  | matters.  |   |
| B11  | <p><b>Clarification regarding specific reason for allowing hearing in physical mode</b></p> <p>Clarification regarding specific reason for allowing hearing in physical mode by concerned authority, mention in the instruction issued on Dt. 5" November 2024 vide F. No. 390/Misc./3/2019-JC, Govt. of India, ministry of Finance, Department of Revenue Central Board of Indirect Tax &amp; Customs (Judicial Cell).</p> | The instruction was noted by all.   |
| <b>Issues raised by Alwar Chamber of Commerce &amp; Industry</b> |   |   |
| C1   | <p><b>Refund of Input Tax Credit:</b></p> <p>Credit amount of GST in mustard oil industry is accumulating every day and refund is banned since 2022. The rate of tax input &amp; consumables is higher than the output Tax. Requested to consider the matter and make positive recommendations on appropriate forum for the support and growth of Industries</p>  | <p>It was noted that refund of unutilized input tax credit on account of rate of tax on inputs being higher than the rate of tax on the output supplies of certain goods falling under chapter 15 and 27, has been restricted vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022.</p> <p>The notification has been issued on the recommendations of the GST Council.</p> |