

महेंद्र रंगा, भा. रा. से.
मुख्य आयुक्त
Mahendra Ranga, IRS
Chief Commissioner



भारत सरकार
वित्त मंत्रालय
कार्यालय मुख्य आयुक्त
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क
जयपुर
Government of India
Ministry of Finance
Office of the Chief Commissioner
CGST & Central Excise
Jaipur

03 October 2023

D.O. No. GCCO/TECH/MISC/440/2023/2944

Dear *Colleagues*

Subject: 'SAMVAAD' : October 2023

At the outset, I would like to mention that AGT orders in most of the cadres of the Zone have been issued by considering most of the representations. It is imperative that the officers join in their new postings and get going at the earliest. Weather has started cooling in Rajasthan and the tourism season is kicking in. We too need to shift gear and focus our efforts on Key Result Areas (KRA).

2. On the Revenue front, there is some good news. We have achieved growth rate of 21.27% in GST revenue as compared to revenue of September, 2022. Upto the month revenue growth has also gone up from 3.47% to 6.14%. We need to work on specified areas for this trend to continue in the coming months.

3. The officers of CGST, Alwar deserve commendations for having detected GST evasion of Rs.205 Crores on the Administrative charges collected by M/s Nexa Evergreen Dholera Group and Commission paid by them to the unregistered persons. CGST, Jaipur has also issued a demand of Rs.12.49 Crores against University of Rajasthan, Jaipur for non-payment of GST on affiliation fee collected from various colleges. CGST, Jaipur have also recovered excess availed ITC of Rs.1.48 Crores along-with interest of Rs.39.88 Lakhs from M/s Radiant Enterprises, Jaipur. Further, CGST, Jodhpur has booked a case against M/s Siemens Gamesa Renewable Power Pvt. Ltd. Jaisalmer for short payment of GST of Rs.69.94 Crores on supply of goods and services in respect of Supply of Wind Turbine Generator to M/s Adani Green Energy Limited.

4. DGGL, Jaipur have also booked two major cases in September'23. In one case of wrongful availment of benefit of Sr. No. 23A of Notification No. 12/2017 dated 28.06.2017 and misclassification of service by M/s Reengus Sikar Expressway

Limited, Udaipur, non-payment of GST of Rs.25.91 Crores has been detected. Further, a case against M/s Adani Green Energy Limited, Kota has also been booked for short payment of GST of Rs.53.79 Crores on account of wrong availment of benefit of concessional rate of GST and also for non-payment of GST of Rs.22.48 Crores on supply of Cement and TMT Bars/ Reinforcement TMT Bars etc. without issue of any invoice. Both these cases have been booked by analyzing data through BIFA/ ADVAIT. These are very effective tools and we need to make optimal use of these tools.

5. I would like to share that during the first quarter of the year 2023-24, both the Audit Commissionerates of the Zone has shown upward trend in API grading. It is a matter of delight that Audit, Jaipur has attained first position in all India grading out of 48 Audit Commissionerates. I would like to congratulate all the officers of Audit, Jaipur and hope that they will remain leaders for rest of the year too.

6. Our Zone is now getting fully covered by 'PRATIDIN'. It is felt that there are some apprehensions amongst the field formations that it would increase workload and reporting work. I feel that these apprehensions are unfounded. PRATIDIN is a management tool for officers to assist them in planning their work. In fact it may already be in use by them in some or other form. It will take a few minutes to update the data. But it will help JROs in a great way to check their pendencies in areas of urgent focus. We simply need to quantify the work done during the day and capture it in the 'PRATIDIN' template at the end of the day. It is not necessary to monitor all areas and also on daily basis. The supervisory officers may decide the KRAs to monitor and the frequency at which they wish to monitor based on priority and urgency. I suggest the ACs to have a look not before once in two days and the Commissioner not to monitor on less than weekly basis.

7. Recently, the Board has issued 3rd E-Compendium of pro-revenue CESTAT case laws on CBIC website. These case laws pertain to Customs, Central Excise and Service Tax. Ratio of many of these judgments is still relevant in GST regime. This compendium would be highly useful and handy for the departmental officers in the process of investigation and adjudication of cases.

8. There has been a demand for re-organization of Ranges. I have sought suggestions in the matter in terms of number of taxpayers as well as area. All stakeholders may like to give their inputs also.

9. For institutionalizing Swachhta and minimizing pendency in Government offices, a Special Campaign 3.0 is being celebrated from 2nd October to 31st October. I would request all the Commissioners to ensure smooth and effective implementation of the campaign at ground level. I hope our Zone becomes a clutter free Zone with proper waste disposal and space management.

10. We are also required to assist the Election Commission of India in conducting the assembly elections. The Board has issued an SOP in this context vide Instruction No. 22/2023-Customs dated 06.07.2023 for stepping up of Preventive Vigilance Mechanism. This may please be taken note of for necessary action.

11. Saying goodbye is never easy - even if it is a known event like superannuation. On behalf of the Zone, I express best wishes to Shri Jai Prakash Singh, Pr. Commissioner and Shri Aditya Kumar Goel, Commissioner on their superannuation. They both will be missed. I also extend my best wishes to Shri Abdul Hameed, Inspector and Shri Suresh Valmiki, Head Hawaldar, who also have superannuated last month.

12. Last but not the least, I solicit your valuable suggestions for next edition on email cco-tech-jpr@gov.in.

Till next time,

Yours sincerely,



(Mahendra Ranga)

To:- Team Jaipur Zone.

Copy for information to:-

- (i) OSD to the Chairman, CBIC, New Delhi.
- (ii) PS to the Member (GST/CE/ST & Zonal Incharge), CBIC, New Delhi.