



OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICE  
TAX : RAJKOT :

आयुक्त का कार्यालय : केन्द्रीय वस्तु एवं सेवा कर : राजकोट  
"CENTRAL GST BHAVAN", RACE COURSE RING ROAD, RAJKOT  
"केन्द्रीय वस्तु एवं सेवा कर भवन", रेसकोर्स रिंग रोड, राजकोट -360001

Phone No.0281- 2441980

Fax No.0281-2453020

EMAIL : tech.cgstrjt@gov.in

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MINUTES OF THE MEETING OF THE PUBLIC GRIEVANCES REDRESSAL  
COMMITTEE FOR THE CENTRAL GST COMMISSIONERATE, RAJKOT, HELD  
ON 26.06.2018 UNDER THE CHAIRMANSHIP OF SHRI LALIT PRASAD,  
COMMISSIONER, CENTRAL GST, RAJKOT.

The meeting of the Public Grievances Redressal Committee (hereafter referred to as "the committee") for the Quarter 'April-June 2018', was held on 26.06.2018 at 16.00 hours in the Office of the Commissioner of Central Goods & Services Tax, Rajkot, under the Chairmanship of Shri Lalit Prasad, Commissioner.

2. Out of the 13 members from the Trade and Industry in the Committee, the following 2 members only attended the meeting:

Sl. No	Name of the member (S/Shri)	Sector representing
1.	Shri Parthiv P. Ganatra,	Rajkot Chamber of Commerce & Industry
2.	Shri Bharatbhai Oza	Jamnagar Chamber of Commerce & Industry, Jamnagar

3. The following officers of the department attended the meeting:

Sl. No	Name of the member (S/Shri)	Designation
1.	R. K. Chandan	Additional Commissioner (Tech, P&V)
2.	Dr. Om Prakash Bishnoi	Assistant Commissioner (CGST Rajkot Division-I),
3.	T. Manjunatha	Deputy Commissioner (CGST Division, Jamnagar I)
4.	Madhusudan Rao	Assistant Commissioner (CGST Division, Jamnagar II)
5.	Puneet Gunawat	Assistant Commissioner (CGST Division, Morbi -II), CGST HQ., Rajkot
6.	V.D. Bohra	Assistant Commissioner (Preventive), CGST HQ., Rajkot
7.	L. N. Iyer	Assistant Commissioner (Legal, RRA ) CGST HQ., Rajkot
8.	Kheta Ram Choudhary	Assistant Commissioner, Technical, CGST HQ., Rajkot
9.	Kumar Chintha	Assistant Commissioner, (Statistics, CERA Audit, Inspection), CGST HQ., Rajkot
8.	K. K. Sheth	Superintendent (Technical), HQ Rajkot
9.	H. H. Raveshia	Superintendent (Technical), HQ Rajkot
10.	Ashok Choudhary	Inspector, (Technical), HQ Rajkot

5. The Chairman welcomed all the Members of the Committee.

6. **THE POINTS SPONSORED IN ADVANCE BY THE TRADE ASSOCIATIONS AND DISCUSSIONS THEREON:**

Some significant points for the meeting were sponsored by Jamnagar Chamber of Commerce & Industry, Jamnagar vide letter dated 20.06.2018. However, some of those were not quite clear, further inputs/information was sought for vide letter dated 21.06.2018. Jamnagar Chamber of Commerce & Industry, Jamnagar replied to some of them on the day of PGRC itself vide their email dated 26.06.2018. The following points were discussed in the meeting as under:-

(i). **Refund related issues-**

(a). Trade representatives requested for ITC contained in adding opening balance of the stock for claiming refund of accumulated credit. The chairman pointed out that looking at the accounting principles and the neutral aspect of closing balance of stock, the representation is not convincing enough and thus can not be acceded to.

(b). Trade representatives stated that refund of accumulated ITC is being rejected if duty drawback is claimed. The chairman called for bringing out specific case. He assured that refund will be disposed of as per law without any delay and any interpretation contrary to the law by the refund sanctioning authority if any, may be brought to the notice.

(ii). Trade representatives stated that different offices are asking for identical data, however at the time of PGRC, Shri Bharatbhai Oza representing Jamnagar Chamber of Commerce & Industry, Jamnagar accepted that documentary evidence does not pertain to Jamnagar Chamber of Commerce & Industry, Jamnagar and pertains to Dhoraji. On perusal of the documents, it was observed that same was related to summons issued by the office of DGGSTI. The chairman observed that summons being legal proceedings, no action is warranted in the matter.

(iii). Trade representatives stated that notices are being issued without details for ITC mismatch. However, it was clarified by Shri Bharatbhai Oza, during the meeting that the same pertains to SGST, hence no action is warranted from this office.

(iv). Trade representatives stated that rejected refund should be credited to Electronic Credit Ledger balance. The chairman assured that matter has already been taken up for resolution.

(v). Trade representatives stated that registration is cancelled without giving opportunity of filing of returns. From all the present JDC/JACs, it was confirmed that no such case is with CGST. Rather it is being ensured by all the divisions that all returns are filed before considering any request for cancellation of registration.

(vi). Trade representatives stated that returns filed should be allowed to be revised. The chairman pointed out that said representation is already under consideration of the Competent Authority

(vii). Trade representatives stated that Excise and Service Tax being paid now are not eligible for credit. The chairman pointed out that transitional credit has been allowed only for one month and same is policy decision of the Competent Authority.

(viii). Trade representatives stated that refund of accumulated credit does not include credit of capital goods in the definition of the net ITC. The chairman assured that matter will be taken up for resolution.

(ix). Trade representatives stated to start a single window system for the receipt of the dak at the new premises of sub-commissionerate, CGST, Jamnagar. It was pointed by JDC CGST, Jamnagar-I, that such SPS is already working at the new office premises. It was further requested by Shri Bharatbhai Oza that dak receipt in dual language/ duly serial numbered may also be given in similar manner to CGST Commissionerate, Rajkot. The chairman directed JDC, Jamnagar-I to do needful in the matter.


**7. THE POINTS RAISED BY THE TRADE ASSOCIATIONS DURING THE MEETING AND DISCUSSION THEREON:**

Shri Parthiv P. Ganatra, Secretary, Rajkot Chamber of Commerce & Industry, Rajkot represented during the meeting that SMS generated for e-way bill are not having enough details like name of suppliers etc. The chairman directed to AC Systems to examine the issue for necessary action

8. The chairman assured the committee members to provide all possible support on the issues faced by the Trade & Industries and urged them to impress upon their members of respective Chambers/Association to take maximum benefit of the GST Seva Kendras and other assistance provided by the departmental officers.

9. No other points were discussed/raised during the meeting.

10. The meeting concluded with a vote of thanks to the Chair.

  
(R.K.Chandan)

Additional Commissioner, (Tech)

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone, Ahmedabad, for kind information.
2. The Additional Commissioner, (Technical & P&V), CGST, HQ, Rajkot.
3. The Additional Commissioner (Jamnagar), HQ, Rajkot.
4. The Deputy/ Assistant Commissioner, C.GST Jamnagar Division-I, /Division-II for information and necessary action.
5. The Deputy/ Assistant Commissioner, CGST Rajkot Division-I, /Division-II, Rajkot for information and necessary action.
6. The Deputy/ Assistant Commissioner, CGST Morbi Division-I, /Division-II for information and necessary action.
7. The Deputy/ Assistant Commissioner, (Technical)/(System), CGST, HQ, Rajkot for information and necessary action.
8. All the Member, Public Grievances Redressal Committee, (As per mailing list).