		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/16/266/2016 – CCO Tech I Vol II

13-12-2018

MINUTES OF MEETING OF ZONAL REGIONAL ADVISORY COMMITTEE

Sub: Central Excise – Zonal Regional Advisory Committee (RAC) – Minutes of the Zonal RAC meeting held with the members on 27.11.2018 – Reg.

-0-0-0-0-

The Zona Meeting of the reconstituted Regional Advisory Committee in the GST regime was held on 27.11.2018 at 15.30 Hours in the Conference Hall, GST Bhavan, 26/1, mahatma Gandhi Road, Chennai – 600 034 under the Chairmanship of Shri. C.P. Rao, Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry.

2. The aforesaid meeting for the 2nd & 3rd quarter of 2018 was attended by the members of the Zonal RAC and the Officers from the Department as detailed hereunder. Further, the officers from the Directorate of Systems, Directorate of GST, Directorate of Taxpayer Services attended on invitation so as to facilitate first-hand information on the Legal/Procedural/Systems related issues and the ongoing efforts to resolve those issues, if any, brought up for discussion:

RAC Members

1	Shri. M. Razzack	President, Hindusthan Chamber of Commerce
2	Shri. Chozha Naachiar Rajasekar	President The Tamil Chamber of Commerce
3	Shri. M. Hindunathan	For General Secretary Tamil Nadu Small & Tiny Industries Association (TANSTIA)
4	Shri. S.Rajasekaran	President SIPCOT Irrungattukottai Manufacturer's Association
5	Shri. Shenbakarajan	Chairman Chamber of Commerce, Puducherry Hotel Annamalai International (P) Ltd
6	Shri. Lakshmi Narayana samy	Vice President, The Indian Chamber of Commerce and Industry
7	Shri. T Jagadeesan	President, Federation of All Trade and Industry Association of Erode District(FATIA)
8	Shri. Ranson Thomas Arokiaraj	Vice-President, Thriuchirapalli district Chamber of Commerce
9	Shri. S.Punniyamoorthy	Secretary The Tiruchirappalli District Tiny 8s Small Scale Industries Association (TIDITTSIA)
10	Shri. P. Ravi Kumar	Director(Finance), Chennai Petroleum Corporation Ltd.
11	Shri. Rajeev Ailwadi	Director [Finance] Chennai Petroleum Corporation Ltd
12	(Special Invitee) Sri. D.Vignesh	President, Vice President, South India Engineering Manufacturers' Association(SIEMA), Coimbatore - 18

Departmental Officers

Sl. No.	Name of the Officer (S/Shri/Smt)	Designation
1	C.P. Rao	Chairman & Principal Chief Commissioner of GST & Central Excise, Chennai
2	M. Sreedhar Reddy	Commissioner of GST & Central Excise, Chennai North.
3	K.M. Ravichandran	Commissioner of GST & Central Excise, Chennai south
4	G. Ravindranath	Commissioner of GST & Central Excise, Chennai Outer
5	R. Saravanakumar	Commissioner of GST & Central Excise, Madurai
6	J.M. Kennedy	Commissioner of GST & Central Excise, Trichy
7	C.H. Venkat Reddy	Additional Director General of GST & Central Excise, Chennai
8	K. Venkat Ram Reddy	Additional Commissioner of GST & Central Excise, Chief Commissioner's Office, Chennai.
9	R. Sankaranarayanan	Joint Director, Directorate General of Systems(ADG), Chennai

3. The Chairman warmly welcomed the gathering and requested the members to introduce themselves. Thereafter, the Chairman introduced the Officers present and took up the points sponsored by the members in advance and the points brought up during the meeting for discussion. The discussion and decision are detailed here under:

Indian Chamber of Commerce & Industry.

Point No.	Gist of Issue	Observations/Decisions
1	<p>a) Permanent Help Desk at Central Excise Commissionerates - for redressal of issues and to improve tax compliance.</p> <p>b) Merchant Exporters - Self Sealing permission - CBEC Circular 36/2017 dt 28.8.2017 provides for Self sealing only to Manufacturer Exports. This facility to be extended for Merchant Exporters procuring full container loads from the Manufacturers.</p> <p>c) Merchant Exports - RFID seals available with the manufacturers may be permitted to be used to seal the container with suitable data entry adding Merchant Exporter details.</p>	<p><u>Reply by chairman</u></p> <p>a. An exclusive Helpdesk in the name of "Seva Kendra" is functioning in the Commissionerate's Hqrs. Office. A trade notice [No.02/30.06.2017] has also been issued in this regard. Further, the helpdesks are also functioning in all other office buildings viz. ELGI Building housing all Divisional offices, Range offices located at Pollachi, Coonoor, Gudalur, Sulur, Kuniamuthur, Perianaickenpalayam & Karamadai, as per the Trade Notice No.03/2017 dated 03.07.2017. The trade and industry of Coimbatore and nearby districts have been availing the guidance of this helpdesk for the redressal of their grievances. Also trade outreach programmes have been regularly conducted by the Commissionerate in different trade forums.</p> <p>b & c. It is a matter of policy [Related to Customs formations] and the Customs Authorities may be addressed.</p>

Chamber De Commerce Puducherry


1	One more opportunity to those tax payers who have filed Tran I and not filed Tran II - for getting Tax Credit of their old closing stock (upto June 2017)	<u>Reply by chairman</u> It's a policy decision to be taken by GST council.
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4. The Chairman kept the floor open for any other issues to be resolved. Several requestes regarding reduction in rates were made and the Chairman replied that as the rate in GST is a policy issue to be decided by the GST Council, the same cannot be taken by the RAC. Some of the RAC members informed that there is no possibility to ascertain whether Returns were filed by their suppliers or not as non filing of Returns posing difficulties in availing ITC. The returns filing status can be viewed in the GSTN portal itself as facilities are available for finding the status of filing of return by the taxpayer by typing their GSTIN. One of the members said that there are lot of difficulties in raising a large number of supplementary invoices wherever there is any change in the price after making supplies. The Chairman replied that Section 34 of the CGST Amendment Act, 2018 contains the provision for raising consolidated credit/debit notes and the issue will be resolved once the amendment act is made effective.

5. The meeting concluded with the vote of thanks to all the members present in the meeting and the Chairman informed that the date and venue of next RAC meeting will be communicated in due course.

6. This is issued with the approval of the Principal Chief Commissioner of GST & Central Excise, Tamilnadu & Puducherry.

Yours faithfully,


(DR. K. VENKAT RAM REDDY) 13/12/2014
ADDL. COMMISSIONER(CCO)

To

1. All Members of RAC (As per mailing list)
2. The Principal Commissioner/Commissioner of GST & Central Excise, Chennai North/Chennai South/Chennai Outer/Puducherry/Coimbatore/Salem/Tiruchirappalli/Madurai/Chennai Audit-I/Chennai Audit - II/Coimbatore Audit I/Chennai Appeals-I/Chennai Appeals-II/Coimbatore Appeals
3. The Additional Director General, Directorate General of Systems, Chennai
4. The Additional Director General, Directorate General of Taxpayers Services, Chennai
5. The Additional Director General, Directorate General of GST, Southern Zone

Copy to

6. P.S. to Principal Chief Commissioner
7. The Superintendent, Computer Section, Chennai I Commissionerate

(For uploading the minutes in the website)