

Minutes of meeting held on 25.03.2019 between Shri Mandip Singh Brar, Commissioner, Excise and Taxation Department, UT Chandigarh and Shri Kishori Lal, Principal Commissioner, Central Goods and Services Tax Commissionerate, Chandigarh.

1. The office of the Principal Chief Commissioner, Central Goods and Services Tax Zone, Chandigarh vide email dated 22.03.2019 has sent a list of unallocated taxpayers pertaining to Chandigarh for division purpose.
2. On perusal of the list, it is noticed that 153 taxpayers pertain to Chandigarh which are to be allocated between Central Tax Authority and U.T. Tax Authority.
3. The criteria as laid down in para 3 of the letter F.No. 349/75/2017-GST dated 15th September, 2017 issued by Member (GST) Central Board of Excise and Customs, GST Policy Wing, New Delhi has been followed. The GST turnover for the period 01.07.2017 to 31.03.2018 (marked up for 12 months) has been considered for allocation of taxpayers between Centre and U.T Chandigarh. Further, in respect of those unallocated taxpayers who have filed returns but the assessable value has been declared zero or who have not filed returns, the list has been prepared alphabetically for consideration between Centre and U.T Chandigarh.
4. In accordance with the guidelines issued by the GST Council Secretariat vide circular no. 01/2017 issued vide F. No. 166/Cross Empowerment/GSTC/2017 dated 20.09.2017 with respect to the division of taxpayer base between the Centre and the UT, Chandigarh to ensure single interface under GST, a meeting was held on 25.03.2019 in office of the Principal Commissioner, Central Goods and Services Tax Commissionerate, Chandigarh between Shri Mandip Singh Brar, Commissioner, Excise and Taxation Department, UT, Chandigarh and his team of officers and Shri Kishori Lal, Principal Commissioner, Central Goods and Services Tax Commissionerate, Chandigarh and his team of officers.

5. While preparing the data for division of taxpayers, due attention has been given to ensure that all modalities have been followed. Therefore, while following modalities prescribed by the Central Board of Indirect Taxes it may be possible that revision might be required for any reason in future as few taxpayers may get escaped while extracting data. **Therefore, it has been decided by both the authorities that if any such need is felt in the division of taxpayers, the said taxpayer will be distributed as per GST council guidelines** and in such case a fresh meeting would be convened for this purpose.
6. (i) For list which contain assessee with turnover of more than Rs.1.5 Crore, the distribution has been done alternately (i.e odd & even) between Centre and UT respectively.
- (ii) For the list which contain assessee with annual turnover less than Rs.1.5 Crore, the 1st , 11th , 21st and so on taxpayers of all the lists prepared according to each modality has been allotted to Centre and rest to UT.
7. The distribution of migrated taxpayers on the basis of aforementioned data has been done in accordance with GST Council guidelines and the outcomes are as under:-
- (i) Number of Tax payers having annual turnover more than Rs.1.5 Crore, with Centre 7 and with UT 6.
- (ii) Number of Tax payers having annual turnover below Rs.1.5 Crore with Centre 14 and with UT 126.

Thus, total number of migrated taxpayers with Centre is 21 and with UT is 132 (Total 153)

8. Based on the above distribution four lists of taxpayers has been prepared. These are as under:

i. **Taxpayers with turnover above Rs 1.5 Crores.**

a) Taxpayers falling under the jurisdiction of the Centre (List of 7 Taxpayers enclosed as Annexure- '1A')

Sl. NO.	Trade Name	GSTIN
1	UNION BANK OF INDIA	04AAACU0564G2ZO
2	CHANDIGARH RENEWABLE ENERGY AND SCIENCE & TECHNOLOGY PROMOTION SOCIETY (CREST)	04AACAC1042K1Z9

7	CHINTPURNI ALLOYS	04CHNPS8836G1ZS

b) Taxpayers falling under the jurisdiction of the UT (List of 6 Taxpayers enclosed as Annexure- '1B')

Sl. NO.	Trade Name	GSTIN
1	UNITED INDIA INSURANCE COMPANY LIMITED	04AAACU5552C1ZR
2	G. R ENTERPRISES	04AASPM4881D1ZI

6	SHUBHAM PHARMACEUTICALS	04BXGPG9776F1Z8

ii. **Taxpayers with Turnover less than Rs. 1.5 Crores**

a) Taxpayers falling under the jurisdiction of the Centre (List of 14 Taxpayers enclosed as Annexure- '2A')

Sl. NO.	Trade Name	GSTIN
1	NATIONAL BUILDING CONST CROP LTD	04AAACN3053B1Z8
2	METAL WORLD	04BNFPR5282L1ZK

14	STENHIL LABS	04ADSPK9283C1ZA

b) Taxpayers falling under the jurisdiction of the UT (List of 126 Taxpayers enclosed as Annexure- '2B')

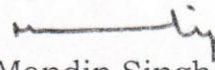
Sl. NO.	Trade Name	GSTIN
1	GOYAL ARC PVT. LTD.	04AAACG5198A1ZZ
2	KAUSHIK TRADERS	04BDUPK8240G1ZC

126	ZORG FINANCIAL SERVICES PRIVATE LIMITED	04AAACZ6720D1ZO



25.02.2019
Kishori Lal

Principal Commissioner
CGST Commissionerate
Chandigarh



Mandip Singh Brar
Excise & Taxation (U.T.)
Chandigarh

Annexure- '1A'				
i) Taxpayers with turnover above Rs 1.5 Crores				
a) Taxpayers falling under the jurisdiction of Centre				
S.No.	GSTIN	TRADE_NAME	Turnover 2017-18 (July-17 to March-18)	Turnover 2017-18 (on average basis)
1	04AAACU0564G2ZO	UNION BANK OF INDIA	1174152949	1561623422
2	04AACAC1042K129	CHANDIGARH RENEWABLE ENERGY AND SCIENCE & TECHNOLOGY PROMOTION SOCIETY (CREST)	333560654	443635670
3	04AAACV4791J1Z4	VIJAYA BANK	158845294	211264241
4	04AADFU4759P1ZK	UNIVERSAL RETAILS	48369060	64330850
5	04AADCN3949B1ZS	NEMO TECHNOLOGIES PRIVATE LIMITED	38441453	51127132
6	04AAACW0764A1ZX	WAPCOS LTD SCO 826 NAC MANIMAJRA CHD.	22638707	30109480
7	04CHNPS8836G1ZS	chintpurni alloys	13548216	18019127

Annexure- '1B'				
i) Taxpayers with turnover above Rs 1.5 Crores				
b) Taxpayers falling under the jurisdiction of Union Territory of Chandigarh				
S.No.	GSTIN	TRADE_NAME	Turnover 2017-18 (July-17 to March-18)	Turnover 2017-18 (on average basis)
1	04AAACU5552C1ZR	UNITED INDIA INSURANCE COMPANY LIMITED	945833075	1257957990
2	04AASPM4881D1ZI	G. R ENTERPRISES	255768326	340171874
3	04AALPA4168Q2ZD	SHREE RAGHUNATH WIRES	51917011	69049625
4	04AAACJ2490G1ZV	JULLUNDUR MOTORS AGENCY (DELHI) LTD.	42442682	56448767
5	04AFDPG2568R1Z4	S.K. GUPTA & CO.	23427139	31158095
6	04BXGPG9776F1Z8	SHUBHAM PHARMACEUTICALS	14576211	19386361

Annexure- '2A'

ii) Taxpayers with turnover below Rs 1.5 Crores

a) Taxpayers falling under the jurisdiction of Centre

S.No.	GSTIN	TRADE_NAME	Turnover 2017-18 (July-17 to March-18)	Turnover 2017-18 (on average basis)
1	04AAACN3053B1Z8	NATIONAL BUILDING CONST CROP LTD	10375162	13798965
2	04BNFPR5282L1ZK	METAL WORLD	2307555	3069048
3	04ACCF55732R1ZO	STAR LODGE	350898	466694
4	04ASHPH2615P1ZO	Aadi Sales	0	0
5	04AJOPS8844H1ZM	BHULLAR AUTOMOBILE SERVICES	0	0
6	04ADYPS1490B1ZD	G.I. SHARMA & SONS	0	0
7	04AUYP53200J1ZD	HOTEL DOABA	0	0
8	04AAGPT2068R1Z3	HOTEL SHAGUN	0	0
9	04AALFJ3400A1Z6	JAI BITUMEN	0	0
10	04CTFPK9918R1ZV	M/S KRISHNA ENTERPRISES	0	0
11	04CDRPS2853R1ZK	NARENDER SINGH	0	0
12	04AZPP56510B1ZI	PRIRAM SINGH SETHI	0	0
13	04AAYPJ6662K1Z1	S R BEAUTY & EXPORTERS	0	0
14	04ADSPK9283C1ZA	STENHIL LABS	0	0

ii) Taxpayers with turnover below Rs 1.5 Crores

b) Taxpayers falling under the jurisdiction of Union Territory of Chandigarh

S.No.	GSTIN	TRADE_NAME	Turnover 2017-18 (July-17 to March-18)	Turnover 2017-18 (on average basis)
1	04AAACG5198A1ZZ	GOYAL ARC PVT. LTD.	10307671	13709202
2	04BDUPK8240G1ZC	KAUSHIK TRADERS	8753761	11642502
3	04AAMFR1168E1ZC	R.M. ASSOCIATES	7355016	9782171
4	04AACCC1590J1ZU	CHARIOT SECURITY SERVICES PVT. LTD	5086137	6764562
5	04AAJFH4867K1Z0	HOTEL DOVE	4424287	5884302
6	04AKAPG9566H1Z5	GUPTA AGENCY	4098995	5451563
7	04AAPB4845B1Z4	MAURYA TOURIST BUNGALOW	3948504	5251510
8	04BSWPK3262P1Z0	SAI STEEL TRADERS	3562259	4737804
9	04AYRPS3473N1ZL	WHITE HOUSE	3413975	4540587
10	04AAFFH6628E1ZM	HOTEL CITY PLAZA 7	2199180	2924909
11	04AADPL8003B1ZG	BOMBAY PALACE	2156102	2867616
12	04ALYPD1129L1ZY	RATTAN STEEL	2002954	2663929
13	04AAMP7149J1ZM	CHANDRAWATI	1813080	2411396
14	04CBUPP6942H1Z3	PRV LABS	1119901	1489468
15	04AAFC6244L1ZL	CINERAMS	1109945	1476227
16	04ABEPK5466F1ZT	RAJINDRA MOTORS	847072	1126606
17	04AMDR7768M1ZC	HOTEL CITY LODGE	764375	1016619
18	04ABOPH6316D1ZZ	M/S ZIRIS VISION CARE	426359	567057
19	04DDMPK0306M1ZM	JEET LODGE	284803	378788
20	04BKXPK9856J1Z7	SUJIT KOLEY	275124	365915
21	04AAOFR9237L1ZL	REALTY UP ESTATE AGENCY	218085	290053
22	04AJOPS9111M1ZP	SATPAL SINGH	129509	172247
23	04AAQPD1793H1Z0	BALBIR PAL DANDYAN	16670	22171
24	04AWIPG7271M1Z8	ASHA TRADERS	4530	6025
25	04AAAB0031G1Z0	BAKSHI AND SONS	data not found	0
26	04BGNPA6310H1ZU	A R MACHINE TOOLS INDIA	0	0
27	04DNDPS7901B1ZA	A.S TRADERS	data not found	0
28	04AALPN7442E1ZR	AAR BEE PACKAGES	0	0
29	04AOMPR8342E1Z5	ABSOLUTE FASHIONS	data not found	0
30	04AAICA9869Q1ZQ	ACME BUILDERS PRIVATE LIMITED	data not found	0
31	04AATPG9493Q1ZM	AGGARWAL SABHA (REGD)	0	0
32	04AFMPM0404K1Z0	AMRIT SAGAR ASSOCIATES	0	0
33	04AIBPA5004D1ZD	ANAND MEDI-HUB	data not found	0
34	04AETPJ0839B1ZQ	ARIHANT INSTRUMENTS CHEMICALS	data not found	0
35	04EGZPS7401G1ZX	ASHOKA ENTERPRISES	0	0
36	04AYIPS4801K1ZA	BHASKAR PALACE & SAMRAT PALACE	0	0
37	04AAAFB8560A1Z2	BLISS COTTON	0	0
38	04AUBPS4963K1ZA	CHANDIGARH HARDWARE STORE	0	0
39	04AIRPK8627L1ZN	CHEMICAL HUT	0	0
40	04AACFC3782F1ZR	CITY CHEMISTS	data not found	0
41	04CIWPS7971L1Z3	DILJEET CREATIONS	0	0
42	04AASP5237G1ZJ	DINA NATH SUNIL KUMAR	0	0
43	04BMKPS8957B1ZP	EKAM VENTURES	0	0
44	04AGBPM9326L1Z8	ELEGANT ENTERPRISES	0	0
45	04AAFFE8240F1ZR	Events & Beyond Inc	0	0
46	04AJSPG4752A1ZH	GARG DEPARTMENTAL STORE	data not found	0
47	04AAATG2773J1ZQ	GOSWAMI GANES DUTTA SANATAN DHARMA COLLEGE	0	0
48	04AFJPJ7636M1Z2	GREEN VIEW	data not found	0
49	04ALDPS3034L1Z4	GULATI AUTOMOBILES	0	0
50	04BEEPS6118E1ZP	GURU HAR RAI ASSOCIATES	0	0
51	04AGFPB2632Q1ZI	HIGH STREET FASHION	0	0
52	04BDCPP3023Q1ZH	HIGHER & CARE PEST CONTROL SERVICES	0	0
53	04AOWPK7249D1ZN	HOTEL A- ONE	0	0
54	04AKEPK4547Q1ZR	HOTEL BK PLAZA	0	0
55	04BDKPS0966B1ZN	HOTEL DREAM TOWN	0	0
56	04AEEPY7316R1ZR	HOTEL GOLDEN PLAZA	0	0
57	04AAHFG8887E1Z4	HOTEL GRAND PLAZA	0	0
58	04AWGPS0811B1Z5	HOTEL J.M.R.	0	0
59	04AOIPS8641D1ZV	HOTEL NEW DIAMOND	0	0
60	04AMLPM1923F1ZB	HOTEL PUKHRAJ	0	0
61	04BWQPR8049M1ZM	HOTEL R.K. PLAZA	0	0
62	04AAHPW7721M1Z7	HOTEL RAJHANS	0	0
63	04BESPG3345H1ZI	HOTEL ROYAL PALACE	0	0
64	04AAIFH8669N1ZN	HOTEL SUNLIGHT	0	0
65	04AWMPS0378R1Z0	HOTEL SUNRISE	0	0
66	04APTPS4307L1ZE	HOTEL SUNSHINE 42	0	0
67	04ALUPT5376P1ZX	HOTEL SUPREMO	0	0
68	04AZJPS1248L1Z2	HOTEL TIWANA	0	0
69	04CIAPM5789C1ZA	HOTEL VICTORIA	0	0
70	04AAFFI5022D1Z1	I CONCEPT	0	0
71	04AAIPW0822E1ZZ	INDO AM MEDICOS	data not found	0
72	04AQPPS6307M1ZA	INDUSTRIAL CORPORATION	0	0
73	04AAJFJ8686N1ZJ	JAWAHRAT	0	0

74	04AAKPC4153C1ZD	JUPITER ENTERPRISES		
75	04ABTPW9170F1Z1	KARAN WALIA		
76	04AEWPC3803M1ZD	KARAN FILLING & SERVICE STATION		
77	04AAQPA0100R1Z2	KAVERI UDYOG		
78	04ABZPS7281H1ZV	KRISHAN LAL SHARMA		
79	04AAACC7152Q1ZG	M.R. ELECTRICALS		
80	04AAVFM3578J1ZN	M/S ASHOK KUMAR	data not found	
81	04AWIPS2724H2ZI	M/S HOTEL STAR INN		
82	04AANFM3086D1ZD	MAGELLAN TELE SERVICES		
83	04BZDPS6040R1ZV	MAHINDRA ELECTRICALS AND ELECTRONICS		
84	04APZPM4413P1Z7	MANGLAM GRANITES		
85	04EKTPS0542G1ZY	MGM PHARMA		
86	04AAACM0092P2ZE	MICROTEK INTERNATIONAL PRIVATE LIMITED		
87	04CGYPS5914H1ZS	MILAN HOTEL		
88	04AAFHM7022R2ZV	MUNISH KUMAR AGGARWAL	data not found	
89	04ADNPS7909Q1ZL	N.P.SINGH & CO.		
90	04AAYPG0387L1Z8	NAMRATA TRADE LINKS		
91	04AKTPB7561L1ZR	NIPPON PAINT (INDIA) PVT. LTD.		
92	04AARPB9582B1ZQ	NITASHA CONSTRUCTIONS		
93	04AAGPB6794G1ZR	OPTIQUE		
94	04AAACP0486A1Z1	PARLE PRODUCTS (P) LTD		
95	04ABOPTS108K1ZC	PASHAN VENTURES		
96	04AISPK9394B1ZX	PEE KAY MILL STORE		
97	04FSUPS3037Q1ZR	PERFECT SERVICE SOLUTIONS		
98	04AADCP6459J1Z6	PINDI FASHION MALL P. LTD.		
99	04AASF3915B1ZF	PRESS CONTROL ROOM		
100	04AAACP1095P1Z5	PRO-INTERACTIVE SERVICES INDIA PVT. LTD.		
101	04ADVPG4309C1ZU	R. K TRADERS		
102	04ANUPA6947K1ZJ	RAKESH KUMAR ASHT		
103	04ATRPP1456F1ZK	RAM NATH PANDIT		
104	04BODPS1476N1ZJ	RAMESH CHANDRA SAHU	data not found	
105	04AJXPK1833B1ZE	RAMESH CROCKERY STORE		
106	04AIUPK2234N1ZX	REC GROUP		
107	04BKUPG0251J1Z7	Rohit Garg		
108	04AAHCR7020D1ZU	RTEX HR SERVICES PRIVATE LIMITED		
109	04AEXPR0315J1ZA	SANJIVANI MEDICOSE		
110	04AAFTS7439G1ZB	SATSANG BHAWAN		
111	04ACGFS8319G1Z2	SB PHARMACEUTICALS		
112	04ABHFS6632E1ZB	SHREE RADHE JEWELLERS		
113	04ALDPA5739N1Z2	SHRI NATH SALES		
114	04CJXPS6340H1ZO	shyam lal sandhu		
115	04APJPB6426P2ZO	SOHAN LAL JIYA LAL		
116	04AFHPG8324F1ZR	SRI KRISHNA AUTO ELECTRICAL		
117	04ACUFS8360F1ZP	STELLA HARDWARE		
118	04AAMFS8516M1ZO	SUD TRADERS	data not found	
119	04AAGCS9049A1ZJ	SUTLEJ PROJECTS PRIVATE LIMITED		
120	04AAHCS0896E1ZD	Syschem (India) Limited		
121	04APVPS3947Q1ZQ	TARLOCHAN SINGH SACHDEVA	data not found	
122	04AAFCT2253C1ZV	TECHGRACE SOLUTIONS PRIVATE LIMITED		
123	04AABCT6866H1Z6	TROIKAA PHARMACEUTICALS LIMITED		
124	04AAWPG6844L1Z4	VISHAL PLY PALACE		
125	04AAACZ7632G1ZD	Zetor India Private Limited		
126	04AAACZ6720D1ZO	ZORG FINANCIAL SERVICES PRIVATE LIMITED		