प्रधानमुख्यआयुक्तकार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER
मालएवंसेवाकरवकेन्द्रीयउत्पादशुल्क,
दिल्लीक्षेत्र, सी.आर.बिल्डिंग,
GST & CX, DELHI ZONE, C.R. BUILDING,
आई.पी.एस्टेट, नईदिल्ली110109 –
I.P. ESTATE, NEW DELHI – 110109
Tel: 011-23370852, Fax: 011-23370360;
Email: ccu-cexdel@nic.in

Date: 20-07-2026

To,
The Commissioner,
Delhi State GST, Govt. of NCT of Delhi
Vyapar Bhawan, IP Estate, New Delhi - 110002 India.

Sir/ Madam,

Sub: Minutes of Grievance Redressal Committee Meeting dated 24.06.2026

Please refer to the above captioned subject.

Please find attached herewith minutes of Grievance Redressal Committee (GRC) meeting held on 24.06.2026 under co-chairpersonship of Principal Chief Commissioner, CGST & CX Delhi Zone and Commissioner, Delhi State GST, Govt. of NCT of Delhi for your information and necessary action.

This issues with the approval of the Competent Authority.

Yours faithfully,

Encl: as above

Digitally signed by
Deepak Kumar Sharma
Date: 20-07-2026
16:51:16

(Deepak Kumar Sharma)
Assistant Commissioner, PCCO,
CGST & CX, Delhi Zone

Copy to:

1. PA to the Pr. Director General, Directorate General of Goods & Service Tax, 5th Floor, MTNL Building, Bhikaji Cama Place, New Delhi -110066 for kind information.
2. Sh. Santosh Kumar Rai, Special Commissioner-I, State GST, Govt of NCT of Delhi;
3. Dr. Navlendra Kumar Singh, Special Commissioner-II, State GST, Govt of NCT of Delhi;
4. Ms. Gurpreet Singh, Joint Commissioner, State GST, Govt of NCT of Delhi;
5. Sh. Avinash Kumar Singh, Assistant Commissioner, State GST, Govt of NCT of Delhi;
6. Sh. Amit Kumar, Consultant, State GST, Govt of NCT of Delhi;
7. Sh. Nikhil Chopra, Consultant, State GST, Govt of NCT of Delhi;
8. Sh. Mohit Gupta, Consultant, State GST, Govt of NCT of Delhi;
9. Sh. Manish Kumar Jha, Commissioner (In situ), PCCO, CGST & CX, Delhi Zone;
10. Sh. Shailesh Kumar, Commissioner, Delhi North, CGST & CX, Delhi Zone;
11. Sh. Dinesh Kumar, Commissioner, Delhi South, CGST & CX, Delhi Zone;
12. Ms. Sangeeta Karmakar, Commissioner, Delhi East, CGST & CX, Delhi Zone;
13. Sh. Dipin Singla, Commissioner, Delhi West, CGST & CX, Delhi Zone;
14. Sh. Rajiv Kumar Singh, Additional Commissioner, Audit -II, CGST & CX, Delhi Zone;
15. Sh. K C Tayal, Additional Commissioner, Audit -II, CGST & CX, Delhi Zone;
16. Sh. Rakesh Bhadadiya, Additional Commissioner, Audit -I, CGST & CX, Delhi Zone;
17. Ms. Bharti Sharma, Additional Commissioner, Delhi North, CGST & CX, Delhi Zone;
18. Ms. Anamika Singh, Additional Commissioner, Audit -I, CGST & CX, Delhi Zone;
19. Sh. Jyotiraditya, Additional Commissioner, Delhi East, CGST & CX, Delhi Zone;
20. Sh. Devranjan Mishra, Additional Commissioner, Delhi East, CGST & CX, Delhi Zone;
21. Sh. Devashya Jyoti Jyotirmoy, Joint Commissioner, Delhi East, CGST & CX, DZ;
22. Sh. R.K. Madhavan, Assistant Commissioner, Delhi North, CGST & CX, DZ;
23. Sh. Ashok Gupta, National President, Udyog Nagar Industrial Association;
24. Sh. Krishan Goyal, Representative, NASSCOM;
25. Sh. Udit Jain, Representative, ASSOCHAM;
26. Sh. Kamal K Seth, Representative, CAMS;
27. Ms. Ira Khanna, Additional Director Taxation, FICCI;
28. Ms. Anshul Aggarwal, Director, FICCI;
29. Sh. R K Gaur, General Secretary, Federation of All India Vyapar Mandal;
30. Sh. Ajmer Singh Bisla, Senior Advisor-Indirect Taxes, CII;
31. Sh. Sanjay Sharma, President, Sales Tax Bar Association;
32. Sh. Narendra Kumar Sharma, Secretary, Sales Tax Bar Association;
33. Sh. Shashi Mahajan, Vice President, Udyog Nagar Factory Association; and
34. Sh. Arnab Chakarborty, Federation of Indian Export Organisations, NR Delhi.

Minutes of the GRC held on 24.06.2026 (Q1, FY : 2026-27)

A meeting of Grievance Redressal Committee under co-chairpersonship of Ms. Rimjhim Prasad Principal Chief Commissioner, CGST & CX Delhi Zone and Shri Nikhil Kumar, Commissioner, Delhi State GST, Govt. of NCT of Delhi, was held on **24.06.2026** in the Conference Room, CGST & CX, DZ, First Floor, C.R. Building, I.P. Estate, New Delhi.

2. The following officers and the representative of the trade association were participated in the meeting:

i. Sh. Santosh Kumar Rai, Special Commissioner-I, State GST, Govt of NCT of Delhi;
ii. Dr. Navlendra Kumar Singh, Special Commissioner-II, State GST, Govt of NCT of Delhi;
iii. Ms. Gurpreet Singh, Joint Commissioner, State GST, Govt of NCT of Delhi;
iv. Sh. Avinash Kumar Singh, Assistant Commissioner, State GST, Govt of NCT of Delhi;
v. Sh. Amit Kumar, Consultant, State GST, Govt of NCT of Delhi;
vi. Sh. Nikhil Chopra, Consultant, State GST, Govt of NCT of Delhi;
vii. Sh. Mohit Gupta, Consultant, State GST, Govt of NCT of Delhi;
viii. Sh. Manish Kumar Jha, Commissioner (In situ), PCCO, CGST & CX, Delhi Zone;
ix. Sh. Shailesh Kumar, Commissioner, Delhi North, CGST & CX, Delhi Zone;
x. Sh. Dinesh Kumar, Commissioner, Delhi South, CGST & CX, Delhi Zone;
xi. Ms. Sangeeta Karmakar, Commissioner, Delhi East, CGST & CX, Delhi Zone;
xii. Sh. Dipin Singla, Commissioner, Delhi West, CGST & CX, Delhi Zone;
xiii. Sh. Rajiv Kumar Singh, Additional Commissioner, Audit -II, CGST & CX, Delhi Zone;
xiv. Sh. K C Tayal, Additional Commissioner, Audit -II, CGST & CX, Delhi Zone;
xv. Sh. Rakesh Bhadadiya, Additional Commissioner, Audit -I, CGST & CX, Delhi Zone;
xvi. Ms. Bharti Sharma, Additional Commissioner, Delhi North, CGST & CX, Delhi Zone;
xvii. Ms. Anamika Singh, Additional Commissioner, Audit -I, CGST & CX, Delhi Zone;
xviii. Sh. Jyotiraditya, Additional Commissioner, Delhi East, CGST & CX, Delhi Zone;
xix. Sh. Devranjan Mishra, Additional Commissioner, Delhi East, CGST & CX, Delhi Zone;
xx. Sh. Devashya Jyoti Jyotirmoy, Joint Commissioner, Delhi East, CGST & CX, DZ;
xxi. Sh. R.K. Madhavan, Assistant Commissioner, Delhi North, CGST & CX, DZ;
xxii. Sh. Ashok Gupta, National President, Udyog Nagar Industrial Association;
xxiii. Sh. Krishan Goyal, Representative, NASSCOM;
xxiv. Sh. Udit Jain, Representative, ASSOCHAM;
xxv. Sh. Kamal K Seth, Representative, CAMS;
xxvi. Ms. Ira Khanna, Additional Director Taxation, FICCI;
xxvii. Ms. Anshul Aggarwal, Director, FICCI;
xxviii. Sh. R K Gaur, General Secretary, Federation of All India Vyapar Mandal;
xxix. Sh. Ajmer Singh Bisla, Senior Advisor-Indirect Taxes, CII;
xxx. Sh. Sanjay Sharma, President, Sales Tax Bar Association;
xxxi. Sh. Narendra Kumar Sharma, Secretary, Sales Tax Bar Association;
xxxii. Sh. Shashi Mahajan, Vice President, Udyog Nagar Factory Association; and
xxxiii. Sh. Arnab Chakarborty, Federation of Indian Export Organisations, NR Delhi.

The Chair welcomed the representatives of various trade and industry associations, professional bodies, and departmental officers attending the Grievance Redressal Committee (GRC) Meeting for the First Quarter of Financial Year 2026–27. The Chair informed the participants that GRC meetings are organized on a quarterly basis with the objective of providing a structured platform for taxpayers and stakeholders to raise operational issues, grievances, and suggestions relating to GST implementation and compliance. The detailed deliberations were held on the agenda points submitted by various trade associations and professional bodies.

3.1 Refunds and Export-Related Issues

Core Grievances: Delays beyond statutory timelines, repetitive deficiency queries, lack of risk-parameter transparency for provisional refunds, multi-HSN verification errors in offline utilities, delayed TCS refunds for e-commerce MSMEs, non-acceptance of FIRA, ledger balance-head constraints, and transitional ambiguity post-deletion of Rules 89(4B), 89(4C), and 96(10). **(Agenda sponsored by: FICCI; ASSOCHAM; STBA; CII; FIEO; NASSCOM)**

3.1.1 The GRC informed that refund disposal continues to be monitored and data relating to disposal is regularly reviewed and all possible efforts are made to ensure disposal of refund claims strictly within the prescribed timelines. Further, it was observed that many issues raised involve GSTN functionality or policy provisions beyond the jurisdiction of the GRC. Such issues will be shared with GSTN/GSTC, as and when intimated to the jurisdictional authorities.

3.1.2 The GRC advised the field formations to sensitize officers to avoid issuing repetitive deficiency memos, seek requisite information within a specified timeline, and closely monitor refund pendency to ensure adherence to prescribed timelines. Issues relating to transparency of risk parameters, refund utility validations, PMT-03 re-credit, acceptance of FIRA, ledger-head restrictions, and merchant export procedures, being system/policy-related, may be referred to GSTN/CBIC/GST Council Secretariat for examination.

3.2 Registration, Revocation and Cancellation Issues

Core Grievances: Lack of application previews or auto-jurisdiction selection; inconsistent implementation of instructions (seeking excessive documents/ premises verification); absence of application edit/withdrawal options; delayed cancellations leading to unfair late fees; and immediate registration suspensions without fair hearings. **(Agenda sponsored by: FICCI; CAMS; STBA)**

3.2.1 The Chair informed that monitoring mechanisms have been established to address registration grievances and that officers have been repeatedly sensitized to adhere to prescribed guidelines and concerted efforts have been made to reduce the pendency. It was also informed that feedback mechanisms have been introduced in certain jurisdictions to monitor taxpayer experience in registration processing.

3.2.2 The GRC advised the field formations to strictly adhere to the prevailing registration guidelines and refrain from seeking documents beyond the prescribed requirements unless warranted by identified risk parameters. It was further emphasized that registration verification should be carried out in a uniform, transparent, and non-intrusive manner to the extent possible. The field formations were also advised to ensure timely disposal of cancellation applications with due diligence to reduce taxpayer grievances and avoid unnecessary compliance burden. Suggestions relating to application preview, auto-jurisdiction selection, edit/withdrawal functionality, and uploading of future correspondence addresses, being GSTN system enhancements, may be referred to GSTN for appropriate action.

3.3. Return Filing, ITC and Ledger Management

Core Grievances: Impracticality of Rule 39 turnover ratios for new registrations; inability to amend HSN summaries post-GSTR-1; rigid GSTR-3B filing and duplicate interest auto-population; operational limits on PMT-09 forms; GSTR-2B matching gaps; IMS workflow confusion; and flawed excess ITC notices that incorrectly count service imports. **(Agenda**

sponsored by: FICCI; ASSOCHAM; NASSCOM)

3.3.1 The GRC deliberated on the issues relating to return filing and Input Tax Credit (ITC) and observed that matters concerning non-population of data in GSTR-2B, challenges in the Invoice Management System (IMS) workflow, challan confirmation, and return amendment functionalities are primarily GSTN-related system issues. Accordingly, these issues may be referred to GSTN for detailed examination and appropriate system-level resolution. The GRC further advised that officers issuing notices for ITC reconciliation should ensure due consideration of Input Tax Credit pertaining to import of services and other applicable legal provisions before initiating any action. The Committee also noted concerns regarding duplicate interest demands and deficiencies in payment linkage and recommended that these issues be escalated for technical examination and necessary corrective action.

3.4. Adjudication, Audit and Litigation Management

Core Grievances: Poor adjudication quality (non-speaking orders and duplicate demands); prolonged audits with unauthorized demands for state-wise trial balances; parallel investigations on identical matters by state/central bodies; and aggressive recovery proceedings (such as asset attachments without prior intimation). **(Agenda sponsored by: FICCI; ASSOCHAM; STBA; CII; FIEO; NASSCOM; CAMS)**

3.4.1 The GRC deliberated on the issues relating to adjudication, audit, investigation, and recovery proceedings, and emphasized the need for strict adherence to the principles of natural justice. The Committee observed that adjudication notices should clearly specify the grounds for the proposed action and that orders passed by the adjudicating authority should be reasoned and speaking in nature. It was further emphasized that taxpayers should be afforded adequate opportunity of personal hearing and that all submissions made by them should be examined objectively and comprehensively before arriving at a decision.

3.4.2 The GRC further advised that virtual hearings may be conducted, wherever feasible, to facilitate taxpayer convenience and enhance administrative efficiency. The Committee also emphasized that audit proceedings should be completed within a reasonable timeframe. The GRC also assured that taxpayers would extend full cooperaton in audit proceedings particularly furnishing of documents at the initial stage. It was further observed that coordination under the cross-empowerment framework needs to be strengthened to avoid parallel investigations by different authorities on identical issues.

3.4.3 With regard to recovery proceedings, the GRC emphasized that such actions should be initiated strictly in accordance with the provisions of law, with due regard to the prescribed legal safeguards. The Committee further noted that the issues relating to centralized audits, restructuring of the appellate mechanism, and rectification of errors under Section 161 of the CGST Act, 2017 involve broader policy and systemic considerations and, therefore, may be referred to the appropriate forum for examination.

3.5 E-Way Bill, Classification and Trade Facilitation

Core Grievances: Heavy penalties levied for minor clerical e-way bill errors; lack of downloadable bulk e-way bill reports for reconciliation; classification and blocked credit litigation (Section 16(2)(c) and 17(5)); and unhelpful or poorly tracked physical grievance desks. **(Agenda sponsored by: CII; FICCI; STBA; CAMS)**

3.5.1 The GRC deliberated on issues relating to taxpayer services and compliance facilitation. The Committee recommended that requests for downloadable reconciliation reports and enhanced data extraction functionalities, being GSTN-related system enhancements, be referred to GSTN for examination. It further observed that disputes relating to classification, eligibility of Input Tax Credit (ITC), and blocked credits continue to generate significant litigation and may require policy-level examination i.e. GSTC, to reduce avoidable disputes and facilitate ease of compliance. The Committee also emphasized the need to strengthen taxpayer outreach and awareness programmes, particularly for MSMEs and other stakeholders, to promote voluntary compliance. Further, it recommended strengthening the functioning of GST Suvidha Kendras to ensure timely and satisfactory resolution of taxpayer queries and grievances.

4. The PCC, CGST & CX, DZ and Commissioner, Delhi State GST appreciated the constructive inputs received from industry associations and professional bodies. It was decided that issues capable of resolution at the field level shall be addressed through administrative instructions and monitoring. Matters involving system changes shall be consolidated and referred to GSTN, while policy and legal issues shall be examined separately and, where necessary, escalated to CBIC/GST Council Secretariat for consideration.

The meeting ended with a vote of thanks to the participants