



भारत सरकार **GOVERNMENT OF INDIA**

वित्त मंत्रालय **MINISTRY OF FINANCE** राजस्व विभाग **DEPARTMENT OF REVENUE**  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड **CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**  
आयुक्त का कार्यालय **OFFICE OF THE COMMISSIONER**

केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क (लेखा-परीक्षा) **CENTRAL TAX AND CENTRAL EXCISE (AUDIT)**  
के.रा. भवन **C.R BUILDING** आई. एस. प्रेस रोड, कोच्चि **I.S. PRESS ROAD, KOCHI-682018**

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**GADT/PndC/APLN/4/2021-PandC**

दिनांक /Date: **03.04.2024**

**Sub: Framework for conducting Joint Audit by CGST and SGST officers - Reg.**

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During the meeting held by the Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone with the Special Commissioner, SGST on 21.03.2024, details of audit function being undertaken by SGST were discussed and it was decided that the CGST and SGST Audit Teams would henceforth try to co-ordinate and participate in each other's Audits.

2. For this purpose, the Chief Commissioner has directed that each Audit Circle of CGST shall share the Audit Plan for the month with their counter parts in SGST and invite officers from SGST to be included in the Audit Teams. Similarly, officers from CGST may join the Audit Teams of SGST as and when possible. This exercise will strengthen the capacities of SGST officers in Audit and also enable officers to exchange critical compliance-related information with each other.

3. In this connection, Commissioner has directed that Circle AC/DCs shall co-ordinate with State GST and come up with/work out the necessary framework so that this joint audit work can be initiated with immediate effect as desired by the Chief Commissioner.

डॉ. अजितेश राधाकृष्णन | **Dr. AJITESH RADHAKRISHNAN**  
संयुक्त आयुक्त | **JOINT COMMISSIONER (AUDIT)**

To,

**The Deputy/Assistant Commissioners of Central Tax and Central Excise (Audit), Audit Circle – I, II, III, IV, V, VI, VII & VIII**