

[REDACTED]

**Minutes of the 6<sup>th</sup> GST Council Meeting held on 11 December 2016**

The sixth meeting of the GST Council (hereinafter referred to as 'the Council') was held on 11 December 2016 in Pravasi Bharatiya Kendra, New Delhi under the Chairpersonship of the Hon'ble Union Finance Minister, Shri Arun Jaitley. The list of the Hon'ble Members of the GST Council who attended the meeting is at **Annexure 1**. The list of officers of the Centre, the States, the GST Council and the Goods and Services Tax Network (GSTN) who attended the meeting is at **Annexure 2**.

2. In his opening remarks, the Hon'ble Chairperson of the Council welcomed all the members and informed that this meeting would discuss the carry over agenda of the fifth GST Council meeting, namely the draft Model CGST/SGST law. He added that before that, confirmation of the draft Minutes of the 5<sup>th</sup> GST Council Meeting held on 2-3 December, 2016 would be taken up.

**Discussion on Agenda Items**

**Agenda Item 1: Confirmation of the Minutes of the 5<sup>th</sup> GST Council Meeting held on 2-3 December, 2016:**

3. The Members suggested the following amendments to the draft Minutes of the 5<sup>th</sup> meeting of the Council (hereinafter referred to as 'the Minutes') –

- i. **Section 1(2) (Short title, extent and commencement):** The Hon'ble Minister from Jammu & Kashmir stated that his version recorded under paragraph 11(i) should be replaced with the following version: 'The Hon'ble Minister from Jammu & Kashmir suggested that Section 1(2) may be amended so as to exclude Jammu & Kashmir by inserting the words "(except the State of Jammu and Kashmir)". Jammu & Kashmir would then take the process of extending the law further as required by the Constitution of India and the Constitution of Jammu & Kashmir.' The Council agreed to this suggestion.
- ii. **Section 2(7), 2(8) and 2(106) (Definitions):** The Hon'ble Deputy Chief Minister of Gujarat observed that in respect of amendments in the definition of 'agriculture' and 'agriculturist', four to five States did not agree to the new definition and in this regard, the following aspects should be considered:
  - a. Instead of keeping activities out of the tax ambit, particular items should be exempted.
  - b. As the threshold for the registration was Rs.20 lakh, a large number of smaller tax payers would remain out of the tax net and the proposed definition was so wide that even major farmers would be benefited, which was contrary to the principles of taxation.

- c. Minor forest products like honey, timber and medicinal material were taxable under the VAT Act, and expansion in the scope of definition of 'agriculture' would result in loss of this income, and the tax base would narrow down.
- d. The possibility of tax evasion and issues related to tax compliance would arise.
- e. Processing activity might be carried out by an agriculturist himself on the primary agricultural products e.g. a person engaged in poultry farming / fishery might process meat and fish and sell the same in sealed packages which was presently taxable and this might result in shrinkage of tax base in GST.
- f. While estimating RNR in GST, it was presumed that there shall be minimum exemptions and tax base would be widened so that effective rate would come down. The proposed definition was against these principles.

He further suggested that all the processed agricultural products should be included in the tax net of GST, in order to prevent revenue loss to the States. The Hon'ble Chairperson observed that as this provision had already been discussed, it could be revisited after completing discussion on all the provisions of the Model GST law.

- iii. **Section 2(7), 2(8) and 2(106) (Definitions):** The Hon'ble Minister from Punjab stated that in the fifth GST Council meeting, when he had requested to include 'cooperative societies' along with 'individual' and 'HUF' within the meaning of 'agriculturist', the Hon'ble Chairperson had stated that the expression 'on his own account' would cover anyone who carried out agriculture on his own account, and that this would also cover cooperative societies. He further added that in Punjab, surplus land was diverted to the Scheduled Caste families and cooperative societies were formed giving a small share each to such families, and that they should not come within the purview of GST. The Hon'ble Chairperson observed that as this provision had already been discussed, it could be revisited after completing discussion on all the provisions of the Model GST law.
- iv. **Section 9(1) (Composition Levy):** The Hon'ble Minister from Tamil Nadu observed that there was a typographical error in paragraph 11 (xiv) of the Minutes and the formulation 'as specified by the Council but not less than Rs. 50 lakh' should be replaced by the formulation 'as specified by the Council but not more than Rs. 50 lakh'. The Secretary to the Council clarified that the decision was correctly recorded and that the idea was to have a minimum threshold of Rs. 50 lakh for Composition scheme but it could be increased later due to factors like inflation. The Council agreed that no amendment was required in the Minutes on this issue.

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- v. **Section 9 (Composition Levy) and Section 8 (Levy and Collection of Central/State Goods and Services Tax):** The Hon'ble Minister from West Bengal pointed out that the version recorded in paragraph 11(xvi) of the Minutes needed to be amended as he had raised the issue of reverse charge on unregistered purchases and then Gujarat and other States had supported it. He suggested to add the following as the first two sentences of this paragraph: 'The Hon'ble Minister from West Bengal raised the issue whether tax on reverse charge basis should be levied on Composition dealers only. He added that as the provision was not envisaged for other classes of dealers, there would be no level playing field.' The Council agreed to add the version of the Hon'ble Minister from West Bengal in the Minutes.
- vi. **Paragraph 11(xv):** The Hon'ble Minister from Rajasthan stated that his version recorded in this paragraph should be replaced by the following: 'The Hon'ble Minister from Rajasthan stated that instead of having two rates of composition levy, manufacturers should be kept out of composition and the Centre should give them reimbursement of CGST component.' The Council agreed to amend the version of the Hon'ble Minister from Rajasthan.
- vii. **Paragraph 11(xv):** The Hon'ble Deputy Chief Minister of Gujarat stated that the following should be additionally recorded as his version in this paragraph: 'The benefit of lump sum tax should be limited to the traders who were involved in the re-sale and should not be extended to manufacturers. He suggested to consider one of the following two options: (i) Manufacturers should not be entitled to the benefit of lump sum tax; (ii) If it has to be given at all, it should be at the rate of 5% (2.5% CGST and 2.5% SGST) and that if the Government of India decided to extend relief, it should be given from its budgetary provision.' The Council agreed to add the version of the Deputy Chief Minister of Gujarat in the Minutes.
- viii. **Section 16(2) (Eligibility and conditions for taking input tax credit):** In respect of paragraph 11(xxi), the Hon'ble Minister from West Bengal stated that his understanding was that the provision of reversal of input tax credit on account of non-payment of the contracted amount of consideration within a period of three months from the date of issue of invoice shall apply to both goods and services in order to avoid distinction between goods and services. The Secretary to the Council stated that in this provision, a distinction could be made between goods and services because it was easier to check supply of goods than supply of services. The Commissioner, Commercial Taxes (hereinafter referred to as 'CCT') Karnataka explained that in services, there was a presumption of a possibility of fake billing to avail input tax credit if payment was not made by the buyer to the supplier, but in goods, it was easier to verify from records whether or not it had been received by the buyers. He

added that if this provision was extended to goods, this could create problem for those suppliers who supplied to the government departments or supplies made by small enterprises who might not get payment within three months. He further added that at times quality testing etc. on goods could take longer than three months, and payment could be delayed on that account too. The Hon'ble Minister from West Bengal did not agree with this submission and observed that there could be fake bills for goods also. Shri. G.D. Lohani, Commissioner (Central Excise), CBEC further explained that for goods, controls were already built in, such as issue of electronic permits through GSTN, and therefore introducing another layer of compliance burden was not required for goods, whereas in services, a large number of bills were raised merely in the name of consultancy. After discussion, the Council agreed to keep similar provision for goods and services and agreed that the time period for making payments shall be increased from three months to six months from the date of issuance of invoice.

- ix. **Section 22 (*Manner of recovery of credit distributed in excess*):** In respect of paragraph 11(xxiii), the Hon'ble Minister from West Bengal pointed out that he had only sought clarification regarding the recovery of excess distribution of credit but had not asked to define the term 'input service distributor' and therefore requested to remove the portion of the text in paragraph 11(xxiii) of the Minutes which related to definition of the term 'input service distributor'. The Council agreed to this suggestion.
- x. **Section 46(1) (*Tax deduction at source*):** The Hon'ble Minister from West Bengal observed that during discussion on Section 46(1), he had suggested to define the term 'Governmental agencies' in paragraph 11(xxvii) and the Council had agreed to it but it was not recorded in the Minutes. He requested to add this in paragraph 11(xxvii) of the Minutes. The Council agreed to this suggestion.
- xi. **Paragraph 13 of the Minutes:** The Hon'ble Minister from West Bengal stated that this paragraph should also record that if the Union Law Ministry had any reservations or comments on certain provisions of the Model GST law as approved by the Council, then it must be brought to the notice of the Council and discussed accordingly before it was placed before the Parliament. The Hon'ble Chairperson observed that during legal vetting, normally only changes in language were made and such changes could be highlighted and brought to the Council for discussion and approval. The Council agreed to this suggestion of the Hon'ble Chairperson.



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- xii. **Paragraph 13(ix):** The Hon'ble Minister from West Bengal suggested to replace the term 'to consider' by the term 'to incorporate' as done in paragraph 13(viii) of the Minutes. The Council agreed to the suggestion.
- xiii. **Paragraph 17 of the Minutes:** The Hon'ble Minister from West Bengal stated that his version recorded in respect of cross-empowerment under IGST should be replaced by the following: 'The Hon'ble Minister from West Bengal stated that without cross-empowerment, no audit could be done and that taxpayers up to Rs.1.5 crore turnover should be exclusively left to the States.' The Council agreed to replace the version of the Hon'ble Minister from West Bengal.
- xiv. **Paragraph 18 of the Minutes:** The Hon'ble Minister from Rajasthan observed that his version was not recorded in paragraph 18 of the Minutes, and requested to add the following as his version: 'The Hon'ble Minister from Rajasthan stated that cross-empowerment was required in all three Acts as otherwise the aim of single interface would not be achieved.' The Council agreed to add the version of the Hon'ble Minister from Rajasthan.

4. In view of the above discussions, for Agenda item 1, the Council decided to adopt the Minutes of the 5<sup>th</sup> meeting of the Council with the following changes –

- i. To replace the version of the Hon'ble Minister of Jammu & Kashmir recorded in paragraph 11(i) of the Minutes with the following – 'The Hon'ble Minister from Jammu & Kashmir suggested that Section 1(2) may be amended so as to exclude Jammu & Kashmir by inserting the words "(except the State of Jammu and Kashmir)". Jammu & Kashmir would then take the process of extending the law further as required by the Constitution of India and the Constitution of Jammu & Kashmir.'
- ii. To add the following version of the Hon'ble Minister from West Bengal as the first two sentences of paragraph 11(xvi) of the Minutes – 'The Hon'ble Minister from West Bengal raised the issue whether tax on reverse charge basis should be levied on Composition dealers only. He added that as the provision was not envisaged for other classes of dealers, there would be no level playing field.'
- iii. To replace the version of the Hon'ble Minister of Rajasthan recorded in paragraph 11(xv) of the Minutes with the following – 'The Hon'ble Minister from Rajasthan stated that instead of having two rates of composition levy, manufacturers should be kept out of composition and the Centre should give them reimbursement of CGST component.'
- iv. To add the following version of the Hon'ble Deputy Chief Minister of Gujarat in paragraph 11(xv) of the Minutes - 'The benefit of lump sum tax should be limited to the traders who were involved in the re-sale and should not be extended to manufacturers. He suggested to consider one of the following two options: (i) Manufacturers should not be entitled to the benefit of lump sum

tax; (ii) If it has to be given at all, it should be at the rate of 5% (2.5% CGST and 2.5% SGST) and that if the Government of India decided to extend relief, it should be given from its budgetary provision.'

- v. **Section 16(2) (Eligibility and conditions for taking input tax credit):** To incorporate the decision in the Minutes that in Section 16(2), the time period for making payment shall be increased from three months to six months from the date of issuance of invoice and that this provision shall apply to both goods and services.
- vi. To omit reference to definition of the term 'input service distributor' in paragraph 11(xxiii) of the Minutes.
- vii. To add in paragraph 11(xxvii) of the draft Minutes that the Hon'ble Minister from West Bengal suggested to define the term 'Governmental agencies' in Section 46(1) and this was agreed to by the Council.
- viii. To add in paragraph 13 of the Minutes that if the Union Law Ministry had any reservations or comments on certain provisions of the draft Model GST law as approved by the Council or any changes in the language of the draft Model GST law was suggested, these would be highlighted and brought to the Council for discussion and approval before placing it before the Parliament.
- ix. In paragraph 13(ix) of the Minutes, to replace the term 'to consider' by the term 'to incorporate'.
- x. In paragraph 17 of the Minutes, the version of the Hon'ble Minister from West Bengal recorded in respect of cross-empowerment under IGST to be replaced by the following: 'The Hon'ble Minister from West Bengal stated that without cross-empowerment, no audit could be done and that taxpayers up to Rs.1.5 crore turnover should be exclusively left to the States.'
- xi. To add the following version of the Hon'ble Minister from Rajasthan in paragraph 18 of the Minutes - 'The Hon'ble Minister from Rajasthan stated that cross-empowerment was required in all three Acts as otherwise the aim of single interface would not be achieved.'

**Agenda Item 2: Approval of the Draft GST Law, the Draft IGST Law and the Draft GST Compensation Law:**

5. The Hon'ble Chairperson observed that in the last meeting, the Council had discussed up to Section 46 of the draft Model GST (hereinafter referred to as the 'GST Law') law and he invited comments of the Members from Section 47 onwards. The Hon'ble Minister from West Bengal pointed out that there was certain contradiction between Section 4 and Section 5 of the GST Law in respect of the jurisdiction of the SGST officer and this needed to be addressed. The Hon'ble Chairperson stated that this could be taken up after the first reading of the whole GST Law.

6. A Section-wise discussion of the GST Law took place from Section 47 to 97 (covering Chapter X to XX) and Sections 98 and 99 of the GST Law. The important points discussed in respect of these Sections are as follows –

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- i. **Section 43 (Tax Return Preparers):** During the discussion on the Minutes of the 6<sup>th</sup> GST Council meeting, the Hon'ble Minister from Karnataka requested to revisit Section 43 of the Model GST law and suggested that the expression 'Tax Return Preparer' used in this Section should be replaced by the term 'GST Practitioner' as the term Tax Return Preparer was used in the Income Tax Act and it had a different connotation there. The Council agreed to this suggestion.
- ii. **Section 48(4)(b) (Refund of tax):** The Hon'ble Minister from West Bengal stated that the provision for self-certification in respect of unjust enrichment should be reduced from Rs 5 lakh to Rs. 50,000/- and informed that the present limit in West Bengal was also Rs. 50,000/-. The Hon'ble Minister from Kerala suggested that self-certification of refund in regard to lack of unjust enrichment could be allowed up to a limit of Rs 1 lakh. The Commissioner (GST), CBEC informed that the limit of Rs. 5 lakh was kept in view of the cost involved in obtaining certification for unjust enrichment. The Secretary to the Council stated that such a limit would help a large portion of refund to be directly credited to the applicant's account as was the case in Income Tax. The Hon'ble Chairperson stated that in GST, as there was a possibility to pass the tax burden to the consumer, there was a need to exercise caution and suggested to reduce the amount for self-certification to Rs two lakh or such amount as the Council may decide. He also suggested that in all Sections where amounts were mentioned, the same formulation should be used in order to avoid seeking approval of the Parliament for every change in the amount in future which could be a time taking exercise. The Council agreed to this suggestion.
- iii. **Section 48(3) (Refund of tax):** Shri Upender Gupta, Commissioner (GST Policy Wing), CBEC suggested to add another proviso to this Section granting power to the Council not to allow refund in certain cases even when there was an inverted duty structure. The Secretary to the Council explained that this provision was required in order to address situations like tax on works contract where the tax could be, say, 12%, but tax on inputs such as cement, steel etc. could be higher, and in such cases, it would not be advisable to give entire amount of refund arising out of duty inversion. The Commissioner (GST Policy Wing) CBEC further added that this provision was required keeping in view the four band tax structure of 5%, 12%, 18% and 28% earlier agreed upon by the Council. The Hon'ble Ministers from Uttar Pradesh, Karnataka and West Bengal supported the proposal. The Council agreed to this suggestion.
- iv. **Section 48(1) (Refund of tax):** The CCT, Telangana observed that the two-year period allowed for claiming refund was too long, and should be reduced to one year. Shri P.K. Mohanty, Consultant, CBEC explained that it was a trade friendly provision and it was in tune with the larger period allowed for demanding short payment of tax from the taxpayer. The Hon'ble Minister from Karnataka stated that in certain cases, the business practice could be such that not all documents might be put in place within one year and such businesses would be at a disadvantage if the period permitted for claiming refund was shortened. The Hon'ble Minister from Uttar Pradesh observed that while

taxpayer would normally be keen to apply for refund at the earliest, at times due to some humanitarian reasons, a larger time period for claiming refund might be helpful. The CCT Gujarat pointed out that as the taxpayer would file the annual return by end of December following the end of the financial year, a period of two years for applying for refund was reasonable. The Hon'ble Chief Minister of Puducherry also supported a period of two years for claiming refund. The Council decided not to make any changes to this provision.

- v. **Section 53 (Accounts and other records):** CCT Andhra Pradesh suggested that a new sub-section (1A) should be added providing for transporters and owners of godowns to also keep records. He observed that this would also be in tune with the provision of inspection of transporter and godown operator under Section 79(1)(b). He further suggested to define the term 'transporter' to include railways, airways and other modes of transport. The CCT Gujarat pointed out that Section 53(6) already provided that operators of godowns shall maintain record of storage of goods and in this sub-section, the expression 'transporter' could also be added. The Council agreed to this suggestion. The Hon'ble Minister from West Bengal and Kerala supported the idea of defining the types of transporter. The Secretary to the Council suggested that normally, the expression 'transporter' would cover all modes of transport and it would not require to be specified in the law, and if required, it could be kept in the GST Rules. After discussion, the Council agreed not to define the term 'transporter' in the GST Law.
- vi. **Section 54 (Period of retention of accounts):** The Hon'ble Minister from Uttar Pradesh suggested that the period of retention of records be increased from five years to six years in order to harmonise it with the revisional power of the Chief Commissioner or Commissioner in Section 99(3). Shri Vivek Kumar, Additional Commissioner from Uttar Pradesh further explained that in case a proceeding of revision was started after five years and one month, no account might be available if the period of retention of record was kept as five years. The Hon'ble Minister from Uttar Pradesh suggested that alternately, the revisional power of the Chief Commissioner/Commissioner could be reduced to two years. The Hon'ble Minister from Haryana supported the proposal to increase the period of retention of record to six years so that more time could be given to officers to issue notice. The Hon'ble Minister from Tamil Nadu and the Deputy Chief Minister of Delhi informed that in their VAT legislations, the period of retention of record was six years. After discussion, the Council decided to increase the period of retention of records in section 54 to six years.
- vii. **Section 55 (Special procedure for removal of goods for certain purposes):** The Hon'ble Minister from Tamil Nadu stated that the definition of 'job worker' should include unregistered persons. The Commissioner (GST Policy Wing), CBEC clarified that Section 2(61) made it clear that only a registered taxable person could send the goods for job work and not an unregistered person. In view of this the Council agreed not to make any changes.

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- viii. **Section 56(1) (Collection of tax at source):** The Hon'ble Minister from West Bengal pointed out that the definition of 'electronic commerce operator' did not exclude those entities who sold their goods through their own electronic portal. The Secretary to the Council explained that such entities would be required to pay the full tax instead of 1% Tax Collection at Source (TCS). The Commissioner (GST Policy Wing), CBEC clarified that provisions of Section 56(1) shall not apply to entities selling their goods through their own electronic portal. The CCT Karnataka pointed out that Section 56(1) used the expression 'taxable supplies made through it' and not 'taxable supplies made by it' which implied that this provision was not applicable for entities supplying their goods through their own electronic portal. The Secretary to the Council observed that in order to avoid confusion, it would be prudent to clarify that only aggregators would be treated as electronic commerce operators and stated that the Law Committee of officers could examine this issue. CCT Karnataka suggested that such a clarification could be inserted in Section 56(1) and not in the definition clause of the electronic commerce operator as an electronic commerce operator would be required to comply with some other provisions of law as well. The Council agreed to the suggestion.
- ix. **Section 56(4), 56(5), 56(6), 56(7), 56(8) and 56(10) (Collection of tax at source):** The Hon'ble Minister from Haryana pointed out that these sub-sections had a wrong reference to sub-sections, as for instance sub-section (4) should refer to sub-section (3) and so on and that necessary correction needed to be carried out. The Council agreed to the suggestion to make necessary corrections. The Secretary to the Council appreciated such minor observations of the Minister from Haryana.
- x. **Section 58 (Provisional Assessment):** The Hon'ble Minister from Jammu & Kashmir enquired regarding the circumstances in which provisional assessment would be required. The Commissioner (GST Policy Wing), CBEC explained that such a provision could be used where test report for a product was awaited as for example the value of busbar supplied to a State Electricity Board depended upon the copper content in the busbar. The supplier could seek provisional assessment till such time that the chemical test report was obtained. The CCT Telangana observed that there was an overlap in the concept of advance ruling and provisional assessment. The Consultant, CBEC clarified that advance ruling covered seven subjects whereas provisional assessment was limited to two subjects, namely value of goods and the applicable rate of tax. The Hon'ble Minister from Uttar Pradesh observed that the Commissioner should not have unlimited power to extend the period of provisional assessment and that he could have the power to extend it by another year. Shri Ram Tirath, Member (GST), CBEC clarified that Commissioner's power was needed but would be exercised in very limited cases such as for turnkey projects where the final value of the project came to be known much later. The Hon'ble Minister from Tamil Nadu observed that the 'proper officer' for provisional assessment needed to be predefined and cross-empowerment would

be required with the division of taxpayer base in order to have clarity as to which officer belonging to which administration (Centre or State) would do provisional assessment. The CCT, Telangana observed that Section 58 should be removed and it should be part of advance ruling. The Consultant, CBEC explained that the law left the choice to the taxpayer to use the provision of advance ruling or provisional assessment. He further clarified that advance ruling was generally for a future activity whereas provisional assessment was for an ongoing activity. The Secretary to the Council suggested that the Commissioner's power to extend provisional assessment should be subject to a limit of four years. The Council agreed to this suggestion.

- xi. **Section 59(1) (Scrutiny of returns):** The Hon'ble Minister from West Bengal observed that as scrutiny of returns was normally to be done electronically; it was contradictory to provide for scrutiny of returns by officers. He stated that officers would need to do scrutiny only in certain cases. The Hon'ble Ministers from Assam and Tamil Nadu supported the existing provision and stated that officers needed to do scrutiny. The Hon'ble Chief Minister of Puducherry also supported the provision and observed that while the officer would carry out scrutiny, he would also be backed by the electronic system. The Secretary to the Council pointed out that the expression used in Section 59(1) was 'may', which implied that officer would not always carry out scrutiny. CCT Karnataka further clarified that while the IT system would throw up the suspicious cases requiring scrutiny, the officer would take into account all factors and might issue notice for scrutiny in select cases, as per the requirement. He added that if notice was issued only based on computer analysis, the Courts might strike it down on the ground of lack of application of mind. The Hon'ble Minister from Tamil Nadu stated that Section 59 was correctly worded and that in the first year, 100% assessment would need to be done as analytics framework would need time to develop. The CCT, Telangana stated that scrutiny should not be discretionary and it should only be taken up on the basis of the alerts generated by computer. The Hon'ble Chairperson stated that scrutiny could also arise on account of some intelligence. The CCT Andhra Pradesh raised the issue that officers of CGST and SGST, after scrutiny, should not issue notice to a taxpayer on the same issue. The Secretary to the Council explained that when scrutiny was done by one administration, the other administration would be precluded from carrying out scrutiny. He added that where one administration took an enforcement action, the other administration would be informed. CCT Tamil Nadu observed that while audit would be limited to 5% of the taxpayers, the remaining taxpayers would be subject to scrutiny and both Central and State administrations could potentially give notice and then it would not be clear to whom the taxpayer had to send a reply. The Principal Secretary, Finance, Odisha stated that on account of such considerations, it was important to have a system where the taxpayer must know who was his officer. The Hon'ble Deputy Chief Minister of Gujarat observed that if the arrangement was that the one who gives notice first would handle all subsequent proceedings,

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then there could be a competition to issue notices which was not desirable. The Hon'ble Minister from Tamil Nadu emphasized that only Option II was workable for small taxpayers whereas the bigger taxpayers could face both the administrations. The Hon'ble Minister from Kerala suggested that the provisions like the present one, which had an implication for cross-empowerment, could be taken up later. The Council agreed with this suggestion.

- xii. **Section 61 (*Assessment of unregistered persons*)**: The Hon'ble Minister from Haryana suggested to expand the scope of assessment of unregistered persons to also include 'those persons whose registration certificate had been canceled but who was liable to pay tax'. The Council agreed to this suggestion.
- xiii. **Section 65 (*Power of CAG to call for information*)**: The Hon'ble Minister from West Bengal suggested to delete this provision, as there was no such provision empowering Comptroller and Auditor General (CAG) to call for information for audit under the VAT law of most of the States but they nevertheless carried out audit under VAT laws. The Hon'ble Chairperson observed that if the taxation law empowered CAG in this manner, the fairness of the action of an assessing officer could be affected. He observed that this issue had cropped up in the context of various regulators as to whether CAG was entitled to audit quasi-judicial orders of the regulators. The Hon'ble Deputy Chief Minister of Delhi and Gujarat and the Hon'ble Minister from Uttar Pradesh also suggested to delete this provision. The Principal Secretary, Finance, Odisha observed that a tax audit was different from a CAG audit. The Hon'ble Minister from Bihar observed that CAG had power to audit only revenue of the Governments and not of the tax paid by the taxpayer. The Hon'ble Chairperson observed that the power of audit should only be in the relevant CAG Act, but as the office of CAG had also written to the GST Council on this subject, it would be separately discussed with the CAG. The Secretary to the Council stated that the CAG would be informed that the Council was not in favour of keeping this provision. The Council agreed to this suggestion.
- xiv. **Section 66 (*Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts*) and Section 67 (*Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful misstatement or suppression of facts*)**: The CCT, Andhra Pradesh stated that the margin of penalty between Section 66 and Section 67 was very narrow, namely, 10% in section 66 and 15% in Section 67. He suggested raising 10% in Section 66 to 25% and 15% in Section 67 to 40%. He added that penalty in fraud cases should be of a deterrent nature. The Consultant (GST), CBEC explained that the provisions were meant to avoid protracted litigation and help in quicker recovery of taxes. The Hon'ble Minister from Rajasthan stated that penalty should not be considered as a source of revenue, rather it should be

used as deterrent. The Hon'ble Minister from Tamil Nadu suggested to retain the existing provision and cautioned that if there was too much distinction between penalty provisions, this could lead to undue discretionary power to the assessing officer. The Hon'ble Minister from Uttar Pradesh also supported the existing provision. The Council decided not to make any changes to the provision.

- xv. **Section 67 (1) (Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful misstatement or suppression of facts):** The CCT, Telangana suggested to add the clause 'or tax arrived to the best of his judgement' in section 67 (1) to permit extrapolation of short levy where the tax payer was not furnishing the details. Shri Manish Kumar Sinha, Commissioner, GST Council explained that the settled legal position was that the tax department could raise demand only to the extent that it had evidence and that extrapolation would not stand legal scrutiny. The CCT, Andhra Pradesh supported the suggestion of the CCT, Telangana. The Hon'ble Minister from Uttar Pradesh did not favour this addition. The Council did not agree to this suggestion. During discussion on this provision, the Hon'ble Minister from Jammu & Kashmir raised a broader issue that the discussion in the Council was becoming more like an officers' debate. He suggested that comments from all States could be given in writing, which could be resolved by the committee of officers, and only contentious issues should be brought before the Council. The Hon'ble Minister from Kerala observed that the Council's freedom to discuss issues should not be curtailed. The Hon'ble Minister from West Bengal stated that the Council had changed many laws even after consensus was reached at the level of officers and, therefore, there was a need to proceed in a democratic manner and to arrive at consensus by discussion on such a historical fiscal reform. The Hon'ble Chairperson observed that the GST Law had the broad consensus of the officers but now some suggestions had come up from the States. He suggested to continue with discussion on the suggestions but to hasten the process.
- xvi. **Section 71 (Initiation of recovery proceedings):** The Hon'ble Minister from West Bengal suggested that no discretion be given to the officer for recovery of revenue before a period of 90 days from the passing of an order. The CCT, Karnataka explained that in normal circumstances, no amount could be recovered before the expiry of the appeal period of 90 days, but in case of enforcement action, an officer could demand instantaneous payment as otherwise the evader could vanish as for example a truck caught with non-tax paid goods. The Hon'ble Chairperson also observed that there could be other circumstances where an officer could demand payment in a shorter period as for example, admitted tax liability, but reasons would need to be recorded in writing. The Council agreed not to make any changes to this provision.
- xvii. **Section 72(1)(e) (Recovery of tax):** The CCT Telangana suggested that in addition to District Collector, VAT officer should also be authorised to recover the amount as an arrear of land revenue. CCT, Gujarat explained that the VAT

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officers had been authorised as land revenue authority under the Revenue Recovery Act of the respective States. He observed that every State could make an authorization. After discussion, the Council agreed that the words 'any other officer authorized by the Government' shall be added in this Section.

- xviii. **Section 79(2) (Power of inspection, search and seizure):** The CCT, Andhra Pradesh suggested that in Section 79(2), a reference should also be made to Section 89 relating to detention and seizure of goods and conveyances in transit. The Commissioner, GST Council pointed out that Section 89 (3) had a reference to Section 79 (6). The Council decided not to make any changes to this provision.
- xix. **Section 80 (Inspection of goods in movement):** In respect of provision of inspection of goods in movement, there was a discussion regarding the desirability of keeping check posts at the borders. The Hon'ble Minister from Kerala observed that check post for other purposes like State Excise, Transport Department, etc. would continue and that for the tax administration, there should be an automated check post for capturing data of Inter-State movement of goods. He added that such a facilitation centre could be at three or four main entry points of the State and that such a mechanism would help curb tax evasion in the Origin State. The CCT Telangana observed that presently, check posts performed four functions, namely recording movement of goods, verifying genuineness of transactions, tracking transit vehicles and collecting tax and penalty. He observed that functions like collection of tax and penalty might not be relevant in GST but check post might be required for other purposes. He pointed out that traders not interested in claiming input tax credit might continue to buy non-tax paid goods and therefore it was necessary to record information regarding movement of goods across the State borders. He suggested that such check posts could be integrated with the toll booths at weigh-bridge. The Secretary to the Council observed that in GST, it was proposed not to have check-posts as the arbitrage between CST and VAT would not exist in GST and all inter-State movement of goods would be on payment of IGST. He added that due to this, traders would not have the incentive to show that the goods had been exported out of the State but would actually offload it in the State itself. He further observed that the movement of goods whether within or across State, shall be with a meta-permit and the vehicles could be checked anywhere and not necessarily at the borders. The CCT Karnataka explained that there was a provision in GST to carry electronic way bill and RFID devices which could log on to GSTN and read and verify data electronically. In this view, instead of a check post, there could only be a 'reader' to record details of the movement of goods. The CCT Gujarat stated that multiple mobile checking of the same vehicles in different States could also cause harassment and to mitigate this, it could be provided that once a vehicle had exited the State of its Origin, no check would be done *en route*. The Hon'ble Minister from West Bengal supported the idea of no physical check post at the border and random check of way bills uploaded electronically

at the State border. He further observed that check posts would continue for other agencies such as for checking over loading. The Hon'ble Minister from Tamil Nadu observed that there should be no checks at the borders and even a trade facilitation unit need not be kept at the border as this would lead to a vested interest in continuing with check posts. He added that common people looked at check posts as a source of corruption and delay and removal of check posts shall be the single most important gain of implementation of GST. The Hon'ble Chief Minister of Puducherry supported this view and stated that it was important to ensure free flow of goods. The Hon'ble Deputy Chief Minister of Gujarat sounded a note of caution and stated that use of electronic way bills would depend upon creation of adequate infrastructure and doing away with check posts without adequate infrastructure would lead to loss of revenue. The Hon'ble Minister from Punjab observed that no check posts be maintained but there should be electronic collection of data at the borders. The Hon'ble Minister from Kerala suggested that a trade facilitation centre for collecting information electronically could be part of Excise or Transport check posts. The Hon'ble Minister from Karnataka observed that the concern expressed by the Hon'ble Minister from Kerala was addressed by the provision in the Model GST Law to carry devices like RFID, which would enable uploading of data on the official electronic system when a conveyance crossed a highway. He added that if a physical data collection centre was created, this would amount to a check post. He further added that suspicious vehicles could be stopped anywhere for checking and this need not be at a State border. After discussion, the Council approved this Section in its present form.

- xx. **Section 81 (Power to arrest):** The Additional Chief Secretary, Maharashtra observed that the power of arrest and of confiscation was not in tune with the concept of ease of doing business. The Hon'ble Minister from West Bengal stated that under VAT law, there was no power of arrest and that First Information Report (FIR) could be lodged only with the police and it might not be prudent to give such power to tax authority. He further added that the tax administration might not have the infrastructure to carry out arrest. The Hon'ble Minister from Tamil Nadu also supported this view. The Hon'ble Chairperson stated that the power of arrest under the Customs Act and the Finance Act (dealing with Service Tax) was considerably narrow. The Commissioner, GST Council explained that under GST, the provision of arrest was highly restricted and that this power could be exercised only where combined evasion of duty was Rs. 2 crore or more and where offence was very severe (only five offences) namely where supplies were made without any invoice; invoice was made without any supply; tax collected but not paid to the Government; tax collected in contravention of provisions of the GST Act but not paid to the Government and taking input tax credit without receiving goods and services. The Deputy Chief Minister of Delhi supported the provision of arrest but stated that authorization for arrest should only be given by the Commissioner and that arrest could be carried out only by an officer not below

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the rank of Assistant Commissioner. The Commissioner, GST Council clarified that as per the draft GST Law, every arrest had to be approved by the Commissioner but he could authorise any officer, including an Inspector, to carry out such arrest. He also pointed out that the power to grant bail was only restricted to the Court. The Hon'ble Minister from Kerala and Uttar Pradesh suggested to raise the duty evasion threshold of arrest from Rs. 2 crore to Rs. 5 crore. The Hon'ble Chairperson pointed out that where evasion of tax was Rs. 2 crore, the value of offending goods or services would be approximately Rs. 20 crore. The Hon'ble Minister from Assam suggested to keep the evasion threshold at Rs. 50 lakh, as in his State, quantum of evasion would not be very high. The Hon'ble Chairperson suggested that in order to make the arrest provision less prone to abuse, arrest could be made for duty evasion of Rs. 2 crore or more but the arrest made for the duty evasion ranging from Rs. 2 crore to Rs. 5 crore should be bailable and beyond Rs. 5 crore should be non-bailable. The Principal Secretary, Finance, Odisha pointed out that the power of arrest applied to all cases where input tax credit had been wrongly availed. The Hon'ble Chairperson observed that wherever there was a grey area relating to assessment, no arrest should be made. The Hon'ble Minister from Kerala observed that arrest was a form of harassment and that the trading community should not get frightened due to such a provision. The Hon'ble Minister from Bihar stated that there should be no sympathy for tax evaders and that like police, revenue officers should also have power to arrest. He added that there was no ground to feel that revenue officers would act less responsibly than police officers. The Hon'ble Minister from West Bengal suggested to restrict the power of arrest only in cases where the taxpayer had collected the tax but not deposited it with the Government. The Hon'ble Minister from Assam strongly opposed this proposed dilution of power of arrest and stated that there was no reason to side with the corrupt. After discussion, the Council noted that while most State VAT laws did not have the power to arrest and that no draconian power should be provided but arrest power could be allowed in limited cases as discussed above and within the guidelines as provided by the Hon'ble Chairperson. The Hon'ble Chairperson observed that Section 81 could be redrafted on the above basis and brought before the Council in the next meeting. The Hon'ble Minister from Tamil Nadu raised a point that the practice of certain community of charging ½% or 1% over and above the invoice value for community's welfare should not come within the ambit of the provision of tax collected but not deposited with the Government, as it was not a tax but a contribution to the community. It was noted that since such a practice of collection of additional amount was not in the nature of tax, there was no question of application of arrest provisions under Section 81 in such cases.

- xxi. **Section 85(1) (xiv) (Offences and penalties):** The CCT Andhra Pradesh stated that Section 85(1)(xiv) was redundant as the same provision was also incorporated in Section 89(1)(a). The Hon'ble Chairperson stated that the

committee of officers dealing with GST law should look into this and harmonize the two provisions if required. The Council agreed to this suggestion.

- xxii. **Section 85 (Offences and penalties):** The CCT Telangana suggested to add an additional clause in Section 85 to cover any other violation under the GST. The Hon'ble Minister from Tamil Nadu did not support this proposal. The Consultant, CBEC clarified that Section 86 provided for a general penalty for situations not covered under Section 85. The Council agreed not to add any additional clause in Section 85. The other issue raised was that in Section 85, there was a reference to a specified amount of penalty and that it would be prudent to add 'or such amount as may be prescribed by the Council'. The Council agreed to this suggestion.
- xxiii. **Section 89(1)(a) (Detention and release of goods and conveyances in transit):** The CCT Andhra Pradesh observed that this Section had no provision for issuing a detention order. The Hon'ble Chairperson observed that a provision could be added that while detaining a vehicle, a detention order shall be served on the owner or the driver of the vehicle. The Council agreed to this suggestion.
- xxiv. **Section 89(1)(c) (Detention and release of goods and conveyances in transit):** The CCT, Andhra Pradesh suggested that language of Section 89(1)(c) should be slightly modified to also provide for issuance of notice before imposition of penalty. The Council agreed to this suggestion. The CCT Andhra Pradesh further suggested that this provision should provide for release of goods after furnishing a security. The CCT Gujarat clarified that this provision already existed in Section 89 (3).
- xxv. **Section 98(6) (Appeals to First Appellate Authority):** The Hon'ble Minister from Punjab observed that under the Punjab VAT law, the prescribed amount of pre deposit was 25% of the amount of tax in dispute. He suggested that instead of having a differential provision of 10% and 25% for pre-deposit in GST, a uniform 20% of pre deposit could be fixed. The Secretary to the Council stated that at times, assessment could be excessive and a high pre-deposit could cause harassment to the tax payers and therefore a balance should be struck. The Hon'ble Minister from Tamil Nadu and the Principal Secretary (Finance), Odisha supported a flat rate of pre-deposit of 20%. The CCT Gujarat pointed out that 10% pre-deposit was only for disputed amount and that in addition, admitted amount of tax had to be paid in full. The Hon'ble Minister from West Bengal suggested a pre-deposit of 20% or 15%. The Hon'ble Minister from Kerala supported a pre-deposit of 20%. After discussion, the Council agreed to increase the rate of pre-deposit from 10% to 20% for all cases without providing for any discretion.
- xxvi. The Hon'ble Chairperson observed that Section 100 (*Constitution of the National Appellate Tribunal*) onwards of the Model GST law shall be taken up in the next meeting.



7. For agenda item 2, the Council approved the provisions of Chapter X to Chapter XX (Sections 47 to 97) and Sections 98 and 99 of Chapter XXI subject to the decisions/observations as recorded below. It was also agreed that during legal vetting, if the Union Law Ministry had reservations or comments on certain provisions of the Model GST Law or suggested changes in the language of the law, these would be brought before the Council for discussion and approval before placing the draft law in the Parliament.

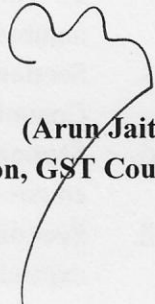
- i. **Section 2(7), 2(8) and 2(106) (Definitions):** To revisit the definition in view of the observations of the Hon'ble Deputy Chief Minister of Gujarat in paragraph 3(ii) of the Minutes and of the Hon'ble Minister from Punjab in paragraph 3(iii) of the Minutes.
- ii. **Section 4 (Classes of officers under the Central/State Goods and Services Tax Act) and Section 5 (Appointment of officers under the Central/State Goods and Services Tax Act):** To be taken up after the first reading of the Model GST Law to examine and address any contradiction in respect of the jurisdiction of the SGST officer.
- iii. **Section 43 (Tax Return Preparers):** To amend the provision by replacing the term 'Tax Return Preparer' with the term 'GST Practitioner.'
- iv. **Section 48(4)(b) (Refund of tax):** To amend the provision by reducing the limit for granting refund on the basis of self-certification (regarding no unjust enrichment) from Rs. five lakh to Rs. two lakh or such amount as the Council may decide. In all Sections where amounts are prescribed, an amendment be done by incorporating an additional expression 'or such amount as the Council may decide'.
- v. **Section 48(3) (Refund of tax):** To add another proviso to this Section granting power to the Council not to allow refund in certain cases even when there was an inverted duty structure.
- vi. **Section 53(6) (Accounts and other records):** To add the expression 'transporter' so that they are also made liable to maintain record of goods being transported by them.
- vii. **Section 54 (Period of retention of accounts):** To amend the Section by increasing the period of retention of records from five years to six years.
- viii. **Section 56(1) (Collection of tax at source):** To suitably clarify that only aggregators would be treated as electronic commerce operators and it would exclude those entities who sold their goods through their own electronic portal.
- ix. **Section 56(4), 56(5), 56(6), 56(7), 56(8) and 56(10) (Collection of tax at source):** To correct the typographical error and to incorporate the correct sub-section number.
- x. **Section 58 (Provisional Assessment):** To amend the Section by reducing Commissioner's power to extend provisional assessment for up to four years.
- xi. **Section 59(1) (Scrutiny of returns):** As it has an implication for cross-empowerment, it would be taken up later.
- xii. **Section 61 (Assessment of unregistered persons):** To amend the Section by expanding the scope of assessment of unregistered persons to also include 'those

- persons whose registration certificate had been canceled but who was liable to pay tax'.
- xiii. **Section 65 (Power of CAG to call for information):** To delete this provision and to inform the CAG that the Council was not in favour of keeping this provision.
  - xiv. **Section 72(1)(e) (Recovery of tax):** To amend the provision suitably by adding the words 'any other officer authorized by the Government'.
  - xv. **Section 81 (Power to arrest):** To be redrafted providing that arrest could be made for duty evasion of Rs. 2 crore or more and that arrest made for duty evasion ranging from Rs. 2 crore to Rs. 5 crore shall be bailable and beyond Rs. 5 crore shall be non-bailable. The language of the provision to also convey that wherever there was a grey area relating to assessment, no arrest shall be made.
  - xvi. **Section 85 (1) (xiv) (Offences and penalties):** The committee of officers dealing with GST law to harmonize the provisions of Section 85 (1) (xiv) and Section 89(1)(a) of the Model GST law.
  - xvii. **Section 85 (Offences and penalties):** In addition to the reference of the specified amount of penalty, to further add 'or such amount as may be prescribed by the Council'
  - xviii. **Section 89(1)(a) (Detention and release of goods and conveyances in transit):** To amend the provision by adding that while detaining a vehicle, a detention order shall be served on the owner or the driver of the vehicle.
  - xix. **Section 89(1)(c) (Detention and release of goods and conveyances in transit):** To slightly modify the language to provide for issuance of notice before imposition of penalty.
  - xx. **Section 98(6) (Appeals to First Appellate Authority):** To amend the provision by increasing the rate of pre-deposit from 10% to 20% for all cases without providing for any discretion.

**Agenda item 4: Date of the next meeting of the GST Council**

8. The 6<sup>th</sup> Meeting of the GST Council was initially scheduled for 2 days, i.e. 11-12 December 2016. However, during the meeting on 11 December 2016, the Hon'ble Minister from West Bengal pointed out that the date of the festival of Eid Milad un-Nabi had been changed from 13 December 2016 to 12 December 2016. After discussion, the Council agreed to cancel the meeting scheduled for 12 December 2016. Further, after discussion, it was agreed that the next meeting of the Council would be held on 22-23 December 2016 in New Delhi.

9. The meeting ended with a vote of thanks to the Chair.

  
(Arun Jaitley)  
Chairperson, GST Council

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**ANNEXURE – 1****List of Ministers who attended the 6<sup>th</sup> GST Council Meeting on 11 Dec 2016**

<b>S No</b>	<b>State/Centre</b>	<b>Name of the Minister</b>	<b>Charge</b>
1	Govt of India	Shri Arun Jaitley	Finance Minister
2	Govt of India	Shri Santosh Kumar Gangwar	Minister of State for Finance
3	Puducherry	Shri V. Narayanasamy	Chief Minister
4	Delhi	Shri Manish Sisodia	Deputy Chief Minister
5	Gujarat	Shri Nitin Patel	Deputy Chief Minister
6	Assam	Dr. Himanta B. Sarma	Finance Minister
7	Bihar	Shri Bijendra Prasad Yadav	Minister, Commercial Taxes & Energy
8	Chattisgarh	Shri Amar Agrawal	Minister, Commercial Tax
9	Haryana	Captain Abhimanyu	Minister for Excise & Taxation
10	Himachal Pradesh	Shri Prakash Chaudhary	Minister for Excise & Taxation
11	Jammu & Kashmir	Shri Haseeb Drabu	Finance Minister
12	Karnataka	Shri Krishna Byregowda	Minister for Agriculture
13	Kerala	Dr. Thomas Isaac	Finance Minister
14	Madhya Pradesh	Shri Jayant Malaiya	Minister, Commercial Taxes
15	Punjab	Shri Parminder Singh Dhindsa	Finance Minister
16	Rajasthan	Shri Rajpal Singh Shekhawat	Minister for Urban Development & Housing Minister for School Education, Sports & Youth Welfare
17	Tamil Nadu	Shri K. Pandiarajan	Minister for School Education, Sports & Youth Welfare
18	Tripura	Shri Bhanu Lal Saha	Finance Minister
19	Uttar Pradesh	Dr. Abhishek Mishra	Minister for Skill Development
20	West Bengal	Dr. Amit Mitra	Finance Minister

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## ANNEXURE – 2

### List of officers who attended the 6<sup>th</sup> GST Council Meeting on 11 Dec 2016

S No	State/Centre	Name of the Officer	Designation
1	Govt of India	Shri Hasmukh Adhia	Secretary, GST Council & Dept of Revenue
2	Govt of India	Shri Najib Shah	Permanent Invitee to GST Council & Chairman, CBEC
3	Govt of India	Shri Arvind Subramanian	Chief Economic Adviser
4	Govt of India	Shri Ram Tirath	Member (GST), CBEC
5	Govt of India	Shri P.K. Jain	Principal Commissioner, (AR), CESTAT, CBEC
6	Govt of India	Shri B.N. Sharma	Additional Secretary, Dept. of Revenue
7	Govt of India	Shri Vivek Johri	Principal Commissioner, Customs, Delhi, CBEC
8	Govt of India	Shri P. K. Mohanty	Advisor (GST), CBEC
9	Govt of India	Shri Alok Shukla	Joint Secretary (TRU), Dept. of Revenue
10	Govt of India	Shri Upender Gupta	Commissioner (GST), CBEC
11	Govt of India	Shri Udai Singh Kumawat	Joint Secretary, Dept. of Revenue
12	Govt of India	Shri Amitabh Kumar	Joint Secretary (TRU), Dept. of Revenue
13	Govt of India	Shri G.D. Lohani	Commissioner, CBEC
14	Govt of India	Shri Paras Sankhla	OSD to FM
15	Govt of India	Shri D.S. Malik	ADG, Press, Ministry of Finance
16	Govt of India	Ms. Aarti Saxena	Deputy Secretary, Dept. of Revenue
17	Govt of India	Shri Ravneet Khurana	Deputy Commissioner (GST), CBEC
18	Govt of India	Shri Siddharth Jain	Assistant Commissioner (GST), CBEC
19	Govt of India	Shri Mahar Singh	Assistant Director (MRC)
20	GST Council	Shri Arun Goyal	Additional Secretary
21	GST Council	Shri Shashank Priya	Commissioner
22	GST Council	Shri Manish K Sinha	Commissioner
23	GST Council	Ms. Himani Bhayana	Joint Commissioner
24	GST Council	Shri G.S. Sinha	Joint Commissioner
25	GST Council	Ms. Thari Sitkil	Deputy Commissioner
26	GST Council	Shri Kaushik TG	Assistant Commissioner
27	Andhra Pradesh	Shri J. Syamala Rao	Commissioner, Commercial Tax
28	Andhra Pradesh	Shri T. Ramesh Babu	Additional Commissioner, Commercial Taxes
29	Andhra Pradesh	Shri D. Venkateswara Rao	OSD, Commercial Taxes
30	Arunachal Pradesh	Shri Marnya Ete	Secretary & Commissioner, Tax & Industry
31	Arunachal Pradesh	Shri Nakut Padung	Superintendent, Taxes
32	Assam	Shri Anurag Goel	Commissioner, Tax

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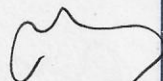
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S No	State/Centre	Name of the Officer	Designation
33	Bihar	Shri Arun Kumar Mishra	Additional Secretary, Commercial Taxes
34	Bihar	Shri Ajitabh Mishra	Assistant Commissioner
35	Chattisgarh	Shri Amit Agrawal	Secretary, Finance & Commercial Tax
36	Chattisgarh	Ms. Sangeetha P	Commissioner, Commercial Taxes Additional Commissioner,
37	Chattisgarh	Shri Khemraj Jhariya	Commercial Taxes
38	Delhi	Shri R.K. Mishra	Special Commissioner (Policy)
39	Delhi	Shri Anand Tiwari	Joint Commissioner, Trade & Taxes Assistant Commissioner, Trade &
40	Delhi	Shri S.K. Kamra	Taxes
41	Goa	Shri Dipak Bandekar	Commissioner, Commercial Tax
42	Gujarat	Dr. P.D. Vaghela	Commissioner, Commercial Taxes
43	Gujarat	Ms. Mona Khandhar	Secretary (EA), Finance
44	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary
45	Haryana	Shri Shyamal Misra	Commissioner, Excise & Taxation Joint Commissioner, Excise &
46	Haryana	Shri Vidya Sagar	Taxation
47	Himachal Pradesh	Shri Pushpendra Rajput	Commissioner, Excise & Taxation
48	Himachal Pradesh	Shri K.L. Negi	OSD to Minister, Excise & Taxation Joint Commissioner, Commercial
49	Jharkhand	Shri Ranjan Kumar Sinha	Taxes
50	Jharkhand	Shri Sanjay Kumar Prasad	Deputy Commissioner, Commercial Taxes
51	Karnataka	Shri Ritvik Pandey	Commissioner, Commercial Taxes
52	Kerala	Shri P. Marapandiyam	Additional Chief Secretary, Taxes
53	Kerala	Shri Rajan Khobragade	Commissioner, Commercial Taxes
54	Kerala	Shri Mansur	Assistant Commissioner Principal Secretary, Commercial
55	Madhya Pradesh	Shri Manoj Shrivastav Shri Raghwendra Kumar	Taxes
56	Madhya Pradesh	Singh	Commissioner, Commercial Taxes Deputy Commissioner, Commercial
57	Madhya Pradesh	Shri Sudip Gupta	Taxes
58	Madhya Pradesh	Shri Kamak K. Shrinivas	PA to Minister Additional Chief Secretary
59	Maharashtra	Shri D.K. Jain	(Finance) Commissioner, Commercial
60	Maharashtra	Shri Rajiv Jalota	Taxes Joint Commissioner, Sales
61	Maharashtra	Shri Dhananjay Akhade	Tax Assistant Commissioner,
62	Meghalaya	Shri L. Khongsit	Taxes
63	Odisha	Shri Tuhin Kanta Pandey	Principal Secretary (Finance)
64	Odisha	Shri Saswat Mishra	Commissioner, Commercial Taxes Additional Commissioner, Commercial
65	Odisha	Shri Anand Satpathy	Taxes
66	Puducherry	Dr. V. Candavelou	Secretary (Finance & Commercial Tax)
67	Puducherry	Shri G. Srinivas	Commissioner, Commercial Taxes

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<b>S No</b>	<b>State/Centre</b>	<b>Name of the Officer</b>	<b>Designation</b>
68	Punjab	Shri Satish Chandra	Additional Chief Secretary (Taxation)
69	Punjab	Shri Rajeev Gupta	Advisor (GST)
70	Punjab	Shri Supreet Singh Gulati	Additional Commissioner
71	Punjab	Shri Pawan Garg	Assistant Commissioner
72	Rajasthan	Shri Praveen Gupta	Secretary (Finance)
73	Rajasthan	Shri Alok Gupta	Commissioner, Commercial Taxes
74	Rajasthan	Shri Ketan Sharma	Deputy Commissioner, GST
75	Tamil Nadu	Shri C. Chandramouli	Additional Chief Secretary, Commercial Taxes
76	Tamil Nadu	Shri K. Gnanasekaran	Additional Commissioner, Taxation
77	Telangana	Shri Anil Kumar	Commissioner, Commercial Taxes Deputy Commissioner, Commercial Taxes
78	Telangana	Shri N. Sai Krishna	
79	Tripura	Shri Debapriya Bardhan Shri Mukesh Kumar	Commissioner, Commercial Taxes
80	Uttar Pradesh	Meshram	Commissioner, Commercial Taxes
81	Uttar Pradesh	Shri S.C. Dwivedi	Special Secretary
82	Uttar Pradesh	Shri Vivek Kumar	Additional Commissioner, Law
83	Uttarakhand	Shri Yashpal Singh	Deputy Commissioner
84	West Bengal	Ms. Smaraki Mahapatra	Commissioner, Commercial Tax Senior Joint Commissioner, Commercial Tax
85	West Bengal	Shri Khalid A Anwar	Commercial Tax
86	GSTN	Shri Navin Kumar	Chairman
87	GSTN	Shri Prakash Kumar	CEO



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