



### Minutes of the 2<sup>nd</sup> GST Council Meeting (30 September 2016)

The second meeting of the GST Council (hereinafter referred to as 'the Council') was held in the Parliament House Annexe, New Delhi on 30 September 2016 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 and the States who attended the meeting is at **Annexure 2**.

2. In his opening remarks, the Chairperson of the Council welcomed all the members and enumerated the agenda items for the second meeting of the Council.

3. The following three agenda items were taken up for consideration:

1. Approval of the Draft Minutes of the 1<sup>st</sup> GST Council Meeting along with the Draft Rules for Conduct of Business
  - a. Draft Minutes of the 1<sup>st</sup> GST Council Meeting
  - b. Draft Rules of Procedures and Conduct of Business in the GST Council
2. Draft GST Rules on Registration, Payment, Return, Refund and Invoice, Debit/Credit Notes
3. Treatment of the existing tax incentive schemes of the Central and State Governments

#### Discussion on Agenda Items

#### Agenda Item 1: Approval of the Draft Minutes of the 1st GST Council Meeting (22-23 September 2016) along with the Draft Rules of Procedure and Conduct of Business in the GST Council

4. The Hon'ble Minister from Punjab stated that in paragraph 37 (ii) of the draft minutes of the 1<sup>st</sup> GST Council Meeting (hereinafter called 'the draft minutes'), it should be amplified that revenue to be compensated shall, in addition to taxes, also include cesses and Input Tax Credit (ITC) reversals and adjustments. On the first issue, after discussion, it was agreed that in paragraph 37 (ii), the word 'cesses' shall be added.

5. In respect of the second issue (ITC reversals and adjustments), the Hon'ble Minister from Punjab stated that ITC reversals accounted for an additional revenue of Rs. 4,000 crore in his State. The Secretary to the Council observed that it was not desirable to subsume the amount related to ITC reversal for calculation of compensation as it was a distortion in the taxation system and only five States had such a provision in place. The Chairperson observed that if compensation was to be paid for ITC reversal, the Centre's rate of tax would go up and this would imply that taxpayers of all States would be paying extra to compensate five States. He further observed that as the issue regarding compensation for ITC reversal was not discussed in the first meeting of the Council, it would be inappropriate to insert it at

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the stage of confirmation of its Minutes. However, it was agreed that this issue could be further examined by a committee of officers.

6. The Hon'ble Minister from Uttar Pradesh stated that more clarity was needed as to what constituted 'revenue'. The Hon'ble Minister from Jammu and Kashmir also stated that what constituted 'revenue' for the base year needed to be spelt out clearly. The Chairperson observed that this issue could also be examined by the same committee of officers who would be examining the issue of compensation to be paid for ITC reversal.

7. The Hon'ble Minister from Tamil Nadu stated that in paragraph 37 (ii), revenue to be compensated for Central Sales Tax (CST) should be calculated at the rate of 4%. The Secretary to the Council stated that compensation could not be calculated on a presumptive basis. The need for compensation for reduction in CST was felt in the initial years only which was fulfilled by the Central Government as per the promise given. The Hon'ble Minister from Tamil Nadu observed that CST was reduced to 2% at the Centre's behest and therefore, calculation was not presumptive. The Secretary to the Council stated that in the last meeting, there was no agreement to count CST at the rate of 4% for computing compensation. It was agreed that this need not be incorporated in the Minutes of the 1<sup>st</sup> Meeting of the Council.

8. The Hon'ble Minister from Jammu and Kashmir stated that in paragraph 37 (ii) of the Minutes, the revenue to be compensated should cover exemptions and duties. The Secretary to the Council stated that these could not be included for compensation as the population of the whole of India should not be expected to bear the burden for exemptions given by different states. The Hon'ble Minister from Assam stated that the formula for compensation under VAT did not include exemptions as part of revenue and the same methodology should be adopted for GST. The Hon'ble Minister from Bihar also opposed the idea of putting exemptions in the compensation formula. The Chairperson reiterated that additional issues being discussed today could not be made part of the Minutes of an earlier meeting. Such issues could be flagged for discussion in a later meeting.

9. The Hon'ble Minister from Odisha stated that in paragraph 22, correction should be made in the last sentence to the effect that the 'best 3 out of 5 years' would be taken into account to ascertain growth rate. The Hon'ble Minister from Rajasthan observed that the same correction should be carried out in the last sentence of paragraph 21.

10. Considerable discussion took place in respect of the Minutes relating to Agenda 5 of the 1<sup>st</sup> Meeting of the GST Council (Provisions for Cross-Empowerment). The Hon'ble Minister from Odisha stated that paragraph 47 (vi) (relating to Information-based enforcement powers) should be deleted as at point (ii) of the same paragraph, it had been mentioned that for traders/manufacturers of goods with a turnover above Rs. 1.5 crore, a committee of Central and State Government officials should suitably modify the cross-empowerment

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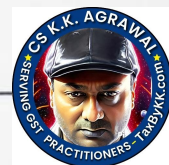
model presented in the meeting. The work of the committee should cover the entire gamut of activities and functions to be performed from registration, scrutiny, etc. to enforcement. This committee should discuss how information-based enforcement powers should be exercised so that there was no parallel exercise of powers resulting in confusion and possible harassment.

11. The Hon'ble Minister from Tamil Nadu stated that there was no agreement as recorded in paragraph 47 (iii) ("All existing registered service providers irrespective of the value of turnover, for the present, shall continue to be administered by the Central tax administration"). He also expressed his strong reservation in respect of the cap of three years mentioned in paragraph 47. The Hon'ble Minister from Kerala also supported the view of the Hon'ble Minister from Tamil Nadu and stated that the Centre and the States should have concurrent power to administer Service Tax payers having turnover above Rs. 1.5 Crores. He also observed that States were currently handling certain Services as 'deemed sale of goods' (like works contract, restaurants, etc.) and this could not now fall in the exclusive domain of the Central administration. He also mentioned that there was a need to provide a broad timeframe by when Service Tax payers with turnover below Rs. 1.5 crore would be administered by the States alone. The Hon'ble Ministers from Uttarakhand and Uttar Pradesh also stated that States should be empowered to collect Service Tax. The Hon'ble Minister from Punjab stated that an officers' committee could look into the issue of how taxpayers dealing in both goods and services, having turnover below Rs. 1.5 crore should be administered.

12. The Hon'ble Minister from Rajasthan stated that there should be clarity regarding administrative arrangements for taxpayers making composite supplies. The Secretary to the Council clarified that the collection of tax on supply of services would be for both States and the Centre. Audit was proposed to be limited to 5% of the taxpayers on the basis of risk parameters. The issue decided was that the Centre would take up such audit for suppliers of services. He suggested that this issue should not be reopened.

13. The Chairperson recalled the discussions that took place in the 1<sup>st</sup> Meeting of the Council. He stated that the compromise arrived at was that in respect of goods, taxpayers with a turnover below Rs. 1.5 crore would continue to be administered by the States, as was the practice currently and for those with turnover above Rs. 1.5 crore, there would be concurrent jurisdiction of the Centre and States. In respect of Service Tax, he had stated that 11 lakh current assesseees of Service Tax would continue to be administered by the Centre and this clearly implied that no division was proposed on the basis of Rs. 1.5 crore turnover. He also recalled that it was agreed that new Service Tax registrants would be allocated between the Centre and the State administrations on the basis of a protocol to be devised by officers and that arrangements shall be made to train State Government officials on Service Tax issues. He also recalled that he had mentioned that machinery of the Centre and the States needed to be used optimally for administration of GST. He observed that there were





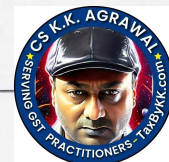
five limbs to the compromise decision on the subject of single interface through cross-empowerment and at this stage, only one limb of the decision could not be reopened; rather, the whole issue would get reopened. He observed that the time period of three years was not specifically discussed and if members so desired, it could be removed.

14. The Hon'ble Minister from West Bengal recalled the spirit of the House in the meetings of the Empowered Committee of State Finance Ministers in Kolkata and Delhi to allow the States to administer all taxpayers below the threshold of Rs. 1.5 crore and that the formulation agreed to in the 1<sup>st</sup> Meeting of the Council was in a spirit of cooperation. However, this cooperation was limited to the Centre administering the Service Tax assesseees whose turnover was below Rs. 1.5 crore and in his understanding, the agreement was that Service Tax assesseees with turnover above Rs. 1.5 crore would be administered jointly by the Centre and the States. The Hon'ble Minister from Chhattisgarh stated that in the Empowered Committee, the decision regarding no dual control on small taxpayers was only to protect small traders in goods and it was not meant for services and therefore, it would not be fair to raise the issue of Services at this stage. The Hon'ble Minister from Meghalaya stated that the States should administer taxpayers with turnover below Rs. 1.5 crore and those above Rs. 1.5 crore should be shared between the Centre and the States. He also stated that there was hardly any presence of Central Government officials in his State. He suggested a time-frame to be fixed by when administration of taxpayers with turnover below Rs. 1.5 crore would be transferred to the States.

15. The Hon'ble Ministers from Andhra Pradesh and Bihar stated that their understanding of the decision taken in the 1<sup>st</sup> Meeting of the Council was that Service Tax assesseees with turnover below Rs. 1.5 crore would be administered by the States. The Chairperson observed that there appeared to be different interpretations of the decision taken in the last meeting on this subject. The Hon'ble Minister from Haryana stated that in the last meeting, it was conceded that the Central Government would fully deal with Service Tax assesseees and that the House should not go back on this decision. The Hon'ble Minister from Assam also supported this view. He pointed out that for the first five years of implementation of GST, the Centre had agreed to give full compensation to the States for any loss of revenue and in order to give comfort to the Central Government, it should be allowed to handle Service Tax assesseees exclusively for the first five years. The Hon'ble Chief Minister of Puducherry also recalled that for Services, it was decided that all 11 lakh existing Service Tax assesseees would be administered by the Central Government. The Secretary to the Council brought to the notice of the House that big service providers in sectors such as telecom, banking, information technology, etc. had been representing that they should have a single registration and if that was not possible, they could at least be given the second best comfort of being audited by only the Central administration for initial years. He pointed out that contribution of Services to the Gross Domestic Product (GDP) of the country was 56%

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and the administrative structure should be such that it does not affect the growth of the Services sector and thus, of the GDP.

16. The Hon'ble Minister from Tamil Nadu stated that transition period should not be for 3 years and that it should be limited to 6 months. The Hon'ble Minister from Uttar Pradesh also supported this. The Hon'ble Minister from Punjab suggested reducing the transition period to one year. The Hon'ble Minister from Telangana observed that starting from now, the States would complete 6 months of training in Services by 1<sup>st</sup> April 2017 and therefore, Service Tax payers could be brought under the jurisdiction of the States. The Hon'ble Minister from Jammu and Kashmir suggested that modalities on how taxpayers would be facilitated could be reviewed after one year. The Chairperson suggested that there could be a provision for annual review of the arrangement agreed upon under paragraph 47 of the draft Minutes. The Hon'ble Minister from Tamil Nadu also expressed unease at the idea of putting only one organization in charge of administering Service Tax and that this would create a vested interest to protect turf.

17. In order to find a solution to this issue, the Hon'ble Ministers from Punjab and Gujarat suggested to vertically divide the taxpayers between the Centre and States irrespective of any turnover threshold. The Hon'ble Minister from Assam stated that such an arrangement would create difficulty for small traders. The Hon'ble Ministers from Bihar and Kerala stated that in order to consider this new suggestion, it should be circulated as a separate agenda point.

18. Due to persistent differences, the Council decided to defer the approval of the minutes of the meeting in respect to agenda item 5 of the 1<sup>st</sup> meeting of the Council. It was suggested and agreed that a committee of officers would examine the issue further and the matter could then be taken up in the next Council meeting.

19. The sub-agenda (b) of the agenda item 1, i.e. Draft Rules of Procedures and Conduct of Business in the GST Council with the revisions suggested in the last meeting of the Council was taken up and the Council approved the revised version unanimously.

20. The Hon'ble Minister from Jammu and Kashmir suggested that there should be some State-level officials associated in drafting the minutes of the Council meetings. The Secretary to the Council stated that State-level officials could come on deputation to the GST Council Secretariat. The Chairperson stated that at least one officer from the States could be taken to the GST Council Secretariat on deputation as early as possible.

21. In respect of Agenda Item 1, the Council decided as follows:

(i) Adoption of Draft Minutes from Paragraph 1 to 38 and Paragraphs 48-49 of the 1<sup>st</sup> Meeting of the Council held on 22<sup>nd</sup> and 23<sup>rd</sup> September with the following amendments –

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a. Sub-paragraph 37(ii) to be replaced by 'Revenue to be compensated shall consist of all taxes (including cesses) levied by the States and which are now proposed to be subsumed in GST'.

b. The last line of paragraph 21 to be replaced by 'The Hon'ble Minister from Rajasthan was of the view that as the compensation was for 5 years, the average growth rate of 5 years or the best 3 out of 5 years should be taken to ascertain the growth rate'.

c. The last line of paragraph 22 to be replaced by 'The Hon'ble Minister from Odisha suggested that the best 3 out of 5 years be taken to ascertain growth rate and compensation payment be made monthly and adjusted at the end of the year on the basis of CAG-audited figures and also that the base year could be 2015-16'.

(ii) In relation to Agenda Item no. 5 of the first meeting, namely "Provision for cross-empowerment to ensure single interface under GST", paragraph 39 to 46 where the discussions have been recorded was approved. In paragraph 47, the last sentence of the main body of the paragraph shall be replaced by the following sentence: "Thereafter, the following modalities for single interface were discussed but discussions remained inconclusive."

(iii) Adoption of modified Draft Rules of Procedures and Conduct of Business in the GST Council as contained in the agenda notes.

(iv) Examination of the following issues by a Committee of Officers:

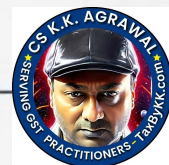
- a. Definition of the term 'Revenue' for determining compensation to the States;
- b. Whether input tax credit (ITC) reversals by a State would be part of definition of 'Revenue';
- c. Modalities for allocating jurisdiction between the Central and State administrations in respect of taxpayers covered within the ambit of deemed sale of goods, in particular, works contractors and restaurateurs;
- d. Modalities for allocating jurisdiction between the Central and State administrations in respect of taxpayers who are currently registered simultaneously under VAT and Service Tax;
- e. Modalities for exercising information-based enforcement action.

**Agenda Item 2: Draft GST Rules on Registration, Payment, Return, Refund and Invoice, Debit/Credit Notes**

22. In respect of agenda item 2, the Hon'ble Deputy Chief Minister of Arunachal Pradesh expressed some concern in regard to the draft rules on registration. He mentioned that registration under GST was proposed to be PAN-based which would be difficult to comply with in his State as no Income Tax was payable in his State (as also in Nagaland). He further mentioned that in GST, in B2C (Business to Consumer) transactions, taxes would flow to the consuming states. However, as his State did not have big distributors or high-end

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retailers, people from his State bought goods from Assam, West Bengal, etc. and a mechanism was required to be devised to ensure that taxes paid for such purchases flowed to Arunachal Pradesh. The Chairperson observed that this issue could be taken up for clarification in the next meeting of the Council.

23. The Members expressed their approval of the draft Rules relating to Registration, Payment, Return, Refund and Invoice, Debit/Credit Notes. The Secretary to the Council suggested that the Draft Rules may be approved with an understanding that minor changes may be permitted, if required, due to suggestions from the stakeholders. He suggested that this could be done with the approval of the Chairperson and the same could be circulated to all the States.

24. In respect of Agenda Item 2, the Council approved the Draft GST Rules on Registration, Payment, Return, Refund and Invoice, Debit/Credit Notes with the understanding that minor changes may be permitted with the approval of the Chairperson, if required, due to suggestions from the stakeholders or from the Law Department.

### **Agenda Item 3: Treatment of the existing tax incentive schemes of the Central and State Governments**

25. The Secretary to the Council explained that the Central and State governments had given various incentives of Central Excise and Value Added Tax (VAT) and Central Sales Tax (CST). He pointed out that in the GST regime, such incentives could not be continued as supplies would need to be made on payment of tax in order to permit flow of tax to the destination state. Therefore, a decision would need to be arrived at regarding the treatment of such tax incentive schemes under the GST regime. He observed that one option could be to 'grandfather' such schemes and provide for a budgetary apportionment in the State and the Central budgets for reimbursing the tax paid to those units which enjoyed tax exemption up to a specified period. However, while 'grandfathering' any such scheme, it would need to be kept in mind that unlike VAT and the CST which were origin-based taxes, GST was a destination-based tax and an unconditional reimbursement scheme could lead to double outflow for the origin-state - one by way of transfer of tax to the destination State and the other by way of reimbursement to the supplier. Therefore, the States would need to be careful while devising any reimbursement scheme and care could be taken that such reimbursement was limited for supplies made within the State.

26. The Hon'ble Deputy Chief Minister of Gujarat alluded to examine possible legal complications. The Secretary to the Council pointed out that the agenda note contained certain judgements of the Hon'ble Supreme Court as per which the principle of promissory estoppel would not apply in a case where there was a supervening public equity.

27. The Hon'ble Minister from Tamil Nadu stated that the Centre should not give budgetary support to only few States that were classified as Special Category States for the tax

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incentive schemes maintained by them. The Hon'ble Minister from Assam strongly objected to the line of argument presented by the Hon'ble Minister from Tamil Nadu and stated that small states should get help from the Centre. He pointed out that for the last 70 years, oil and natural gas were being taken out of Assam which was used for the benefit of all States. He pointed out that for small States to exist, the Centre should help them; otherwise smaller States might wither away. The Chairperson stated that no compensation was to be paid by the Centre to any State for reimbursements relating to tax incentive schemes and that States would need to make their own budgetary provisions for the same.

28. The Hon'ble Minister from Uttarakhand stated that the Government of India had given an area-based exemption for 10 years and that such exemptions were to continue up to 2020. She observed that the Centre must reimburse such units for the Central taxes as jobs of more than one lakh workers were at stake. The Hon'ble Minister from Jammu and Kashmir stated that his State was in a similar situation as Uttarakhand. The Chairperson observed that once incentive schemes were withdrawn, the taxes paid would be accounted for in the Consolidated Fund of India and 42% of the amount would be devolved to the States. The Centre, therefore, could be expected to only reimburse the units out of the remaining 58% of the fund which was not part of the devolution and the States would also need to correspondingly reimburse such units out of the share of revenue received through devolution.

29. The Council approved the following –

(i) All entities exempted from payment of indirect tax under any existing tax incentive scheme shall pay tax in the GST regime.

(ii) The decision to continue with any incentive given to specific industries in existing industrial policies of States or through any schemes of the Central Government, shall be with the concerned State or Central Government.

(iii) In case the State or Central Government decides to continue any existing exemption/incentive/deferral scheme, then it shall be administered by way of a reimbursement mechanism through the budgetary route, the modalities for which shall be worked out by the concerned State/Centre.

30. In conclusion, after discussing with the members, the Chairperson stated that the next meeting of the Council would be held on 18<sup>th</sup>, 19<sup>th</sup> and 20<sup>th</sup> October 2016. The main agenda for that meeting would be the rate structure under GST along with other residual agenda items from the previous meeting.

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

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(Arun Jain) (Arun Jain)  
Chairperson, GST Council



**Annexure 1 (List of the Hon'ble Members of the GST Council who attended the Meeting)**

S. No.	Centre/State/UT	Name of Minister	Designation
1	Government of India	Shri Arun Jaitley	Union Minister of Finance and Corporate Affairs
2	Government of India	Shri Santosh Kumar Gangwar	Union Minister of State for Finance
3	Puducherry	Shri V Narayanasamy	Chief Minister
4	Arunachal Pradesh	Shri Chowna Mein	Deputy Chief Minister
5	Goa	Shri Francis D'Souza	Deputy Chief Minister
6	Gujarat	Shri Nitinbhai Patel	Deputy Chief Minister
7	Andhra Pradesh	Shri Yanamala Ramakrishnudu	Minister of Finance and Planning, Commercial taxes and Legislative Affairs
8	Assam	Shri Himanta Biswa Sarma	Minister of Finance
9	Bihar	Shri Bijendra Prasad Yadav	Minister for Commercial Taxes
10	Chhattisgarh	Shri Amar Agrawal	Minister of Commercial Taxes
11	Haryana	Captain Abhimanyu Singh	Minister for Excise and Taxation
12	Himachal Pradesh	Shri Prakash Chaudhary	Minister for Excise and Taxation
13	Jammu and Kashmir	Dr Haseeb A Drabu	Minister of Finance
14	Kerala	Dr. T M. Thomas Isaac	Minister of Finance
15	Madhya Pradesh	Shri Jayant Malaiya	Minister for Finance and Commercial Tax
16	Manipur	Shri D Korunghang	Minister for Health & Family Welfare
17	Meghalaya	Shri Zenith M.Sangma	Minister of Taxation
18	Odisha	Shri Pradip Kumar Amat	Minister of Finance
19	Punjab	Shri Parminder Singh Dhindsa	Minister of Finance



# MINUTE BOOK



S. No.	Centre/State/UT	Name of Minister	Designation
20	Rajasthan	Shri Rajpal Singh Shekhawat	Minister for Local Self Government, Urban Development and Housing
21	Tamil Nadu	Shri K.Pandiarajan	Minister for School Education & Sports and Youth Welfare
22	Telangana	Shri Etela Rajendar	Minister for Finance
23	Uttar Pradesh	Shri Abhishek Mishra	Minister for Vocational Education and Skill Development
24	Uttarakhand	Dr. Indira Hridayesh	Minister of Finance
25	West Bengal	Dr. Amit Mitra	Minister for Finance and Excise

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**Annexure 2 (List of officers from the Centre and States)**

S No.	Centre/State/UT	Name of Officer	Designation
1.	Govt. of India	Shri Hasmukh Adhia	Secretary (Revenue) and Secretary to the GST Council
2.	Govt. of India	Shri Najib Shah	Chairman (CBEC)
3.	Govt. of India	Shri Ram Tirath	Member (GST), CBEC
4.	Govt. of India	Shri B.N. Sharma	Additional Secretary, Revenue
5.	Govt. of India	Shri Arun Goyal	Additional Secretary, GST Council Secretariat
6.	Govt. of India	Shri Vivek Johri	Principal Commissioner (Customs), CBEC
7.	Govt. of India	Shri P.K. Mohanty	Consultant (GST), CBEC
8.	Govt. of India	Shri Upender Gupta	Commissioner (GST), CBEC
9.	Govt. of India	Shri Udai Singh Kumawat	Joint Secretary (Revenue)
10.	Govt. of India	Shri Amitabh Kumar	Joint Secretary, TRU-II
11.	Govt. of India	Ms. Aarti Saxena	Deputy Secretary (Sales Tax), Department of Revenue
12.	Govt. of India	Shri Paras Sankhla	OSD to the Finance Minister
13.	GST Council	Shri Arun Goyal	Additional Secretary, GST Council
14.	GST Council	Shri Shashank Priya	Commissioner, GST Council
15.	GST Council	Shri Manish Kumar Sinha	Commissioner, GST Council
16.	GST Council	Ms. Himani Bhayana	Joint Commissioner, GST Council
17.	GST Council	Ms. Thari Sitkil	OSD, GST Council
18.	GST Council	Shri Kaushik TG	OSD, GST Council
19.	Andhra Pradesh	Shri J Syamala Rao	Commissioner, Commercial Taxes
20.	Andhra Pradesh	Shri T Ramesh Babu	Additional Commissioner
21.	Arunachal Pradesh	Dr. BM Mishra	Secretary, Tax & Excise
22.	Assam	Dr. Ravi Kota	Finance Commissioner
23.	Assam	Shri Anurag Goel	Commissioner, Commercial Taxes
24.	Bihar	Ms. Sujata Chaturvedi	Principal Secretary, Commercial Tax
25.	Bihar	Shri Arun Kumar Mishra	Additional Secretary, Commercial Tax
26.	Bihar	Shri Birendra Kumar	Personal Secretary to the Minister
27.	Chattisgarh	Shri Amit Agrawal	Secretary, Finance & Commercial Tax
28.	Chattisgarh	Ms. Sangeetha P	Commissioner, Commercial Taxes
29.	Delhi	Shri H Rajesh Prasad	Commissioner, VAT





S No.	Centre/State/UT	Name of Officer	Designation
30.	Goa	Shri Dipak Bandekar	Commissioner, Commercial Taxes
31.	Gujarat	Dr. P. D. Vaghela	Commissioner, Commercial Taxes
32.	Gujarat	Ms. Mona Khandar	Secretary, Economic Affairs
33.	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary
34.	Haryana	Shri Shyamal Misra	Excise & Taxation Commissioner
35.	Haryana	Shri Hanuman Singh	Additional Commissioner
36.	Himachal Pradesh	Shri Pushpender Rajput	Commissioner, Commercial Taxes
37.	Himachal Pradesh	Shri Sanjay Bhardhao	Additional Commissioner
38.	Jammu & Kashmir	Shri Naveen K Chaudhary	Secretary, Finance
39.	Jammu & Kashmir	Shri Parvaiz Khateeb	Commissioner, Commercial Taxes
40.	Jammu & Kashmir	Shri P.K. Bhat	Additional Commissioner
41.	Kerala	Dr. Rajan Khobragade	Commissioner, Commercial Taxes
42.	Kerala	Shri Shaikh Hassan Khan	Finance
43.	Madhya Pradesh	Shri Raghwendra Kumar Singh	Commissioner, Commercial Taxes
44.	Madhya Pradesh	Shri Sudip Gupta	Deputy Commissioner, Commercial Taxes
45.	Madhya Pradesh	Shri Kamal Shrivastava	Personal Assistant
46.	Maharashtra	Shri D.K. Jain	Additional Chief Secretary, Finance
47.	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, GST
48.	Manipur	Dr. Shailesh Kumar Chourasia	Commissioner, Taxes
49.	Meghalaya	Shri Abhishek Bhagotia	Commissioner, Commercial Taxes
50.	Meghalaya	Shri Leo Khongsit	ACT
51.	Mizoram	Shri C Vanlalchhuana	Assistant Commissioner, Taxes
52.	Mizoram	Shri H Hrangthanmawia	Superintendent, Taxes
53.	Nagaland	Shri Asangba Chuba Ao	Commissioner, Commercial Taxes
54.	Nagaland	Shri Wochamo Odyuo	Joint Commissioner of Taxes
55.	Odisha	Shri Tuhin Kanta Pandey	Principal Secretary, Finance
56.	Odisha	Shri Saswat Mishra	Commissioner, Commercial Taxes
57.	Odisha	Shri Sahdev Sahoo	Joint Commissioner
58.	Puducherry	Dr. V Candavelou	Secretary, Finance & Commercial Tax
59.	Puducherry	Shri G Srinivas	Commissioner, Commercial Taxes
60.	Punjab	Shri DP Reddy	Additional Chief Secretary, Taxation
61.	Punjab	Shri Rajat Agarwal	Excise & Taxation Commissioner
62.	Punjab	Shri Supreet Gulati	Additional Commissioner
63.	Rajasthan	Shri Praveen Gupta	Secretary, Revenue
64.	Rajasthan	Shri Alok Gupta	Commissioner, Commercial Taxes

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S No.	Centre/State/UT	Name of Officer	Designation
65.	Sikkim	Shri Bikash Diyali	Assistant Director, Commercial Taxes
66.	Tamil Nadu	Dr. C Chandramouli	Additional Chief Secretary
67.	Tamil Nadu	Shri D Soundararajapandian	Joint Commissioner, Taxation
68.	Telangana	Shri Ajay Misra	Special Chief Secretary
69.	Telangana	Shri Anil Kumar	Commissioner, Commercial Taxes
70.	Telangana	Shri Lakshminarayana	Deputy Commissioner
71.	Tripura	Ms. Debapriya Bardhan	Commissioner, Taxes
72.	Uttar Pradesh	Shri Mukesh Meshram	Commissioner, Commercial Taxes
73.	Uttar Pradesh	Shri SC Dwivedi	OSD/Special Secretary
74.	Uttar Pradesh	Shri Vivek Kumar	Additional Commissioner, Law
75.	Uttar Pradesh	Shri Biresh Kumar	Principal Secretary, Commercial Taxes
76.	Uttarakhand	Shri Ranveer Singh Chauhan	Commissioner, Taxes
77.	Uttarakhand	Shri Piyush Kumar	Additional Commissioner
78.	Uttarakhand	Shri Kamal Kishore Kafaltiya	PA to Minister
79.	Uttarakhand	Shri Sridhar Babu	Additional Secretary, Finance
80.	West Bengal	Shri HK Dwivedi	Finance Secretary
81.	West Bengal	Ms. Smaraki Mahapatra	Commissioner, Commercial Taxes
82.	West Bengal	Shri Khalid Anwar	Senior Joint Commissioner