



### **Minutes of 36<sup>th</sup> GST Council Meeting held on 27<sup>th</sup> July, 2019**

The 36<sup>th</sup> Meeting of the GST Council (hereinafter referred to as 'the Council') was held on 27<sup>th</sup> July 2019 through video conference under the Chairpersonship of the Hon'ble Union Finance Minister, Ms. Nirmala Sitharaman (hereinafter referred to as the Chairperson). A list of the Hon'ble Members of the Council who attended the meeting is at **Annexure 1**. A 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. The following agenda items were listed for discussion in the 36<sup>th</sup> Meeting of the Council:

1. Confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019.
2. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government.
3. Decisions of the GST Implementation Committee (GIC) for information of the Council.
4. Issues recommended by the Fitment Committee for the consideration of the GST Council.
  - (i) Changes in GST rate on electric vehicles and related supplies.
5. Any other agenda item with the permission of the Chairperson.
6. Date of the next meeting of the GST Council.

#### **Preliminary discussion**

3. Shri Satpal Maharaj, Hon'ble Minister from Uttarakhand, Shri Niranjan Pujari, Hon'ble Minister from Odisha, Thiru D. Jayakumar, Hon'ble Minister from Tamil Nadu, Dr. Amit Mitra, Hon'ble Minister from West Bengal, Shri Mauvin Godinho, Hon'ble Minister from Goa, Shri T.S. Singh Deo, Hon'ble Minister from Chhattisgarh, Shri Manpreet Singh Badal, Hon'ble Minister from Punjab and Shri K.K. Sharma, Advisor to Governor, Jammu & Kashmir greeted the Chairperson and Shri Anurag Singh Thakur, Minister of State (Finance), Government of India. The Chairperson also reciprocated the same. Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister of Bihar also congratulated the Chairperson for presenting a good Budget and stated that due to an urgent meeting on floods in Bihar, he might be excused early. The Chairperson assured that she would try to conclude the meeting in time.

After the preliminary discussions, the Hon'ble Chairperson requested Dr. Ajay Bhushan Pandey, the Union Revenue Secretary and the Secretary to the Council (hereinafter referred to as the Secretary) to take up the individual agenda items for consideration of the Council.

#### **Agenda Item 1: Confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019**

4. The Secretary informed that there were 6 agenda items for consideration of the Council out of which the 1<sup>st</sup> agenda item was the confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019. He stated that the Minutes of the 35<sup>th</sup> GST Council Meeting (hereinafter referred to as the Minutes) were circulated to all the States in advance and two minor corrections, which were editorial in nature, had been received from the States

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of Gujarat and Goa. He stated that if the Council agreed, these suggestions could be taken on record. The Chairperson asked whether all the members of the Council were aware of the corrections and if not, then they be informed of these suggested changes. The Secretary then requested Shri Shashank Priya, Joint Secretary, (JS) GST Council to read out the proposed corrections. The JS, GST Council read out the proposed corrections suggested by Dr P.D. Vaghela, Chief Commissioner State Taxes (CCST) Gujarat in respect of paragraph 23.4 and by Hon'ble Minister from Goa in respect of para 27.25 as below:

- a. CCST, Gujarat in his mail had suggested that in place of first three sentences in para 23.4 of the Minutes, following might be read: 'The CCST, Gujarat, stated that the FORM GSTR-9C allowed reconciliation between differences in the various returns filed. If this Reconciliation Statement was not available, the tax officers would otherwise, also raise numerous queries during audit. Therefore, taking Reconciliation Statement was in the interest of taxpayers. Also, during audit by AG, the differences and discrepancies would be brought out by the AG Audit Team. It was better that the taxpayer himself reconciled such differences.' The Council agreed to the suggestion.
- b. CST, Goa in mail dated 26.7.2019 had suggested that in para 27.25 in place of 11<sup>th</sup> sentence at page no 29 of agenda being read as "It would be fair if bet amount was taxed, whereas as on date, it was being taxed on face value", it might be read as "It would be fair if net amount or Gross Gaming Revenue (GGR) was taxed, whereas as on date it was being taxed on face value". He had also stated in the mail that at page 30, for the last line of the paragraph 27.25 being read as "the only proposal was that this matter should be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on the only bet amount could be decided"; might be read as "the only proposal was that this matter could be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on net amount or Gross Gaming Revenue (GGR) could be decided." The Council agreed to the suggestion.

4.1. The Hon'ble Finance Minister from West Bengal stated that he was unable to attend the last meeting of the Council and hence apologised for the same. He congratulated the Chairperson since he had met her for the first time after she became Union Finance Minister, a very important position. He stated that as regards the Minutes of the last meetings, Shri H.K. Dwivedi ACS, Finance, Government of West Bengal had stated some contra views, which were recorded very accurately on both occasions. He thanked the Council Secretariat and the Secretary for the same. The Chairperson and the Secretary also thanked the Hon'ble minister for acknowledging the same.

5. For **Agenda item 1**, the Council decided to adopt the Minutes of the 35<sup>th</sup> Meeting of the GST Council with the following changes:

5.1. To replace the version of CCST Gujarat at first three sentences in para 23.4 with the followings: "The CCST, Gujarat, stated that the FORM GSTR-9C allowed reconciliation between differences in the various returns filed. If this Reconciliation Statement was not available, the tax officers would otherwise, also raise numerous queries during audit. Therefore, taking Reconciliation Statement was in the interest of taxpayers. Also, during audit by AG, the differences and discrepancies would be brought out by the AG Audit Team. It was better that the taxpayer himself reconciled such differences."

5.2. To replace the version of Hon'ble Minister from Goa in paragraph 27.25 at 11<sup>th</sup> sentence with the followings: "it would be fair if Gross Gaming Revenue (GGR) was taxed,

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whereas as on date it was being taxed on face value". Further in the same paragraph, the last sentence to be replaced with the following: "the only proposal was that, the matter could be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on net amount or Gross Gaming Revenue (GGR) could be decided."

**Agenda Item 2: Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government**

6. The Secretary informed that, it was decided that the notifications, Circulars and Orders which were being issued by the Central Government with the approval of the competent authority should be forwarded to the GST Council Secretariat, for information and subsequent deemed ratification by the GST Council. Accordingly, in the 35<sup>th</sup> meeting held on 21<sup>st</sup> June, 2019, the GST Council had ratified all the notifications, circulars, and orders issued before the 12<sup>th</sup> June, 2019. Thus, the notifications, Circulars and Orders issued during 12<sup>th</sup> June, 2019 and 19<sup>th</sup> July, 2019, under the GST laws by the Central Government, as available on [www.cbic.gov.in](http://www.cbic.gov.in), were placed before the Council for information and ratification. He then requested Shri Upender Gupta, Principal Commissioner, (GST Policy Wing), CBIC to brief the Council about the agenda items so that discussion could be initiated. The Principal Commissioner (GST Policy Wing), CBIC, stated that these circulars and notifications were *interalia* related to extension of dates of various returns, procedure for export of jewellery, manner of utilization of Input Tax Credit, Place of Supply Rules etc. He further added that on 22<sup>nd</sup> July 2019, after the agenda was circulated, another circular was issued which was 109 of 2019 on 22<sup>nd</sup> July 2019 regarding issues related to Resident Welfare Association (RWA), might also be added for ratification by the Council. A presentation (attached as **Annexure 3** to the Minutes of the meeting) on it was mailed to all the States. The Secretary proposed that the Council might grant deemed ratification to the Notifications, Circulars and Orders. The Council agreed to the proposal.

7. For **Agenda item 2**, the Council approved the deemed ratification of the following Notifications, Circulars and Orders issued after 12<sup>th</sup> June, 2019 and till 19<sup>th</sup> July, 2019, under the GST laws by the Central Government, which are available on [www.cbic.gov.in](http://www.cbic.gov.in).

Act/Rules	Type	Notification/Circular/Order Nos
CGST Act/CGST Rules	Central Tax	25 to 34 of 2019
	Central Tax (Rate)	11 of 2019
UTGST Act	Union Territory Tax (Rate)	11 of 2019
IGST Act	Integrated Tax (Rate)	10 to 11 of 2019
Goods and Services (Compensation to States) Act, 2017	Compensation Cess (Rate)	1 of 2019
Circulars	Under the CGST Act	102 to 108 of 2019
ROD Orders	Under the CGST Act	6 of 2019

7.1. The Notifications, Circulars and Orders issued by the States which are *pari materia* with the above Notifications, Circulars and Orders were also deemed to have been ratified.

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**Agenda Item 3: Decisions of the GST Implementation Committee (GIC) for information of the Council**

8. Introducing this Agenda item, the Secretary stated that the decisions of GIC taken between 11<sup>th</sup> May, 2019 and 19<sup>th</sup> July 2019 were placed before the Council for information. He then asked Principal Commissioner, (GST Policy Wing), CBIC to brief the Council on the agenda item. The Principal Commissioner, (GST Policy Wing), CBIC stated that a presentation (attached as **Annexure-3** to the Minutes) in this regard had already been circulated by the GST Council Secretariat to all the States and might be taken on record.

8.1. The Hon'ble Minister from Odisha stated that GIC had issued some clarifications which were contradictory to the express provisions of the Statute and the Rules. He observed that the provisions of the Acts and the Rules could not be overruled by a Circular (as mentioned at page 94 of the circulated Agenda note). He stated that Section 11 of the Act read with Entry 77 of the Table to Notification No. 12/2017-CT (Rate) contained different provision than the clarification issued with the approval of GIC in case of Resident Welfare Association (RWA). It was well settled that the provisions of a notification or circular could not override the Act. Hence, if the circular was challenged in the Court of Law then the position of the Council and the GSTN would be at stake. Thus, clarifications should be issued after amending the law otherwise it would be capricious and bad in law. The Chairperson stated that it was a valid point and asked Shri Manish Sinha, Joint Secretary, TRU-II (JS, TRU-II) to respond on the issue raised. JS, TRU-II stated that he would need a written brief on the issue raised by Odisha which would be examined and responded to.

8.2. The Secretary stated that the circular was issued only after the GIC had approved and at the moment, the same could not be stayed. However, a written communication might be sent to the Council's Secretariat on the issue which could be examined and if required, the circular would be suitably amended. At the moment, the Circular having already been issued, was placed before Council for information. The JS, TRU-II also stated that if a formal letter could be sent by Odisha, they would examine and respond on the issue. Shri Ashok Meena, Finance Secretary, Odisha stated that he would send a note indicating the difference between the Circular and the Statute, which might be discussed, and final view be taken thereafter.

9. For **Agenda item 3**, the Council took note of the decision taken by the GIC between 11<sup>th</sup> May, 2019 and 19<sup>th</sup> July, 2019.

**Agenda Item 4: Issues recommended by the Fitment Committee for the consideration of the GST Council:**

**Agenda Item 4 (i): Changes in GST rate on electric vehicles and related supplies**

10. The Secretary introduced the agenda and stated that the agenda note was earlier placed before the 35<sup>th</sup> GST Council containing proposal to reduce GST rates on the supply of electric vehicle, electric vehicle chargers and exemption from GST rate on hiring of electric buses by local authorities. Thereafter, as per the 35<sup>th</sup> GST Council meeting decision, it had been examined by the Fitment Committee also and the recommendations were now before the Council. The Secretary thereafter, asked Shri G.D. Lohani, Joint Secretary, TRU-I (JS TRU - I) to present the agenda item before the Council.

10.1. JS TRU-I stated that the agenda regarding reduction of rate of tax on electric vehicles, their chargers and exemption from GST to the hiring of electric buses by the local authorities

  
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was placed in the last Council meeting where it directed the Fitment Committee to examine the issue. Accordingly, the Fitment Committee met on 20<sup>th</sup> July, 2019. The issue was deliberated at length in the meeting. The Fitment Committee in general was in agreement that electric vehicles, being environment friendly as well as their extensive usage would reduce dependence on the fossil fuels and merited incentivization. Therefore, there was general agreement to the proposal. However, certain concerns were being raised, mainly on account of likely revenue loss in future, as the sales volume of electric vehicles increased. It was discussed that at present volumes of electric vehicles being miniscule, the revenue implication was only about Rs. 60 crore per year. However, in future, rate structure might require a review, once the volume of electric vehicles (and the revenue implication on account of concessional rate) reached a significant level. As covered in the agenda note that the concerns were also raised regarding inverted tax structures on account of reduction of GST rate on electric vehicles and lesser revenue collections from other kind of vehicles and fossil fuel, once the electric vehicles replaced the fossil fuel vehicles in significant quantity. One of the views was that the tax incentive by way of reduction of GST rate to 5% on electric vehicles might be given up to 31.03.2022 as revenue sacrifice in future might be too high. However, in general, it was concluded that any such early review of rates might make the investment decision a non-starter, since incentives were required for fairly long period so as to bring certainty for investor. In any case, Council could review the rates at any time, if need so arose.

10.2. The Hon'ble Minister from Tamil Nadu stated that they supported the proposal for reduction of tax to 5% on electric vehicles with a sunset clause that the tax incentive by way of reduction of GST rate to 5% on electric vehicles might be given up to 31.03.2022. He also supported reduction of tax to 12% with regard to electric chargers from 18% and exemption from GST on hiring of electric buses by local authorities. He further stated that future incentive might be considered after taking into consideration the revenue implication and compensation issue.

10.3. Shri Manish Sisodia, Hon'ble Deputy Chief Minister of Delhi stated that all the three proposals were very progressive as well as much needed for Delhi in view of the pollution and supported all the three proposals. However, he suggested that electric chargers should be placed at the rate of 5% instead of 12% as it was an accessory of the electric vehicles. He further stated that although it was a progressive thought, but the reduction of tax rate on electric vehicle, electric chargers etc. would have an implication on the existing automobile sector which at present was in crisis. Further, increase in sale of electric vehicles would lead to reduction of sales in traditional fuel-based vehicles and this would lead to decrease in VAT revenue from diesel, petrol as well as GST from automobile industry. Delhi Government was promoting it with a target of having at least 25% of all vehicles as electric vehicles in next 5 years, hence it would impact its revenues much more than what had been estimated in Fitment Committee as VAT and GST both would be reduced significantly. Moreover, in the future if diesel and petrol vehicles in Delhi became zero, then not only the VAT revenue would be zero from petrol and diesel, but GST from automobile would also be significantly reduced. He, therefore suggested that the decision to reduce the rate should be considered for three years and be reviewed after 2022. He further stated that all the States along with Central Government had surrendered their rights *vis-a-vis* tax rates to the Council but he observed that certain announcements were made in the Budget without the issue being brought before the Council. Hence, it was expected from all that the dignity of the Council should be maintained and before announcing any rate reduction or exemption, the issue should be discussed in the Council and thereafter announced in the Parliament or State Legislatures.





10.4. The Hon'ble Deputy Chief Minister of Bihar stated that he also supported all the three proposals and also supported the view of the Hon'ble Deputy Chief Minister of Delhi regarding taxing electric chargers also at 5%. There was a need to address the issue of climate change on priority over the revenue losses as the cost of mitigating climate change was very high. He gave the example of floods in Bihar due to which State was facing huge losses. Further, giving incentive for only three years or so would not be conducive for investment as the issue of sunset of incentives could be decided by GST Council any time. He also informed the Council that in Bihar, Road Tax on electric vehicles had been reduced by 50%. He further stated that Chairperson in the Budget had only announced that a proposal for reduction of GST rate on electric vehicles was pending before GST Council, which the Council could reject. He requested the Council to re-think and recommend tax rate on electric-chargers as 5% only along with electric vehicles. Thereafter, he stated that Bihar was in favour of extending the due dates for CMP02 and CMP08 as proposed in the agenda.

10.5. The Secretary stated that since Deputy Chief Minister of Delhi and Deputy Chief Minister of Bihar had suggested that tax rate on electric vehicle chargers should also be 5%, he requested JS, TRU-I to apprise the Council as to why the Fitment Committee had not recommended to reduce the rate of electric vehicle chargers also to 5% in lieu of 12%. JS, TRU-I stated that the Fitment Committee discussed it and proposed the rate of 12% on charger on two counts. One, electric vehicles as on date attracted GST at the rate of 12% while charger attracted GST at the rate of 18%. As such, charger was on a different footing than electric vehicle in as much as charger/charging station was not sold to consumers directly but were items of business to business sale. Taking these aspects into account, the Fitment Committee had recommended that chargers should be kept at 12%.

10.6. Shri Manu Srivastav, Principal Secretary, Finance, Madhya Pradesh stated that the State government had 6 electric vehicles, while the cost of electric-vehicle was Rs. 12 lakh, electric-charger was costing Rs. 1.5 lakh. Since chargers form a very small component of the electric-vehicles, there should not be any differential rates as it would lead to complication but would not have any major revenue impact. He therefore suggested that along with electric vehicles, electric vehicle chargers should also be taxed at 5%.

10.7. Shri Himanta Biswa Sarma, the Hon'ble Minister from Assam supported the proposal to bring down the GST rate on electric vehicles to 5%. He stated further that he would go with the consensus in the Council as regards rate of electric chargers being proposed as 12% or 5%. However, he was opposed to the suggestion of keeping a sunset clause of three or five years on tax rate incentives as he thought that to be a retrograde step. He also stated that the Council should not mention any specific period as suggested by the Hon'ble Chief Minister of Delhi. He concluded by saying that the Council was empowered enough to review its decision anytime and hence there was no need to specify sunset on this incentive at the moment.

10.8. The Hon'ble Minister from Chhattisgarh stated that he would support the proposal and suggested that, if the logic behind the proposal was to promote clean energy and prevent or reduce pollution from bio-fuel vehicles, encouragement and push should be given to all electric vehicles. If we were considering zero tax for larger vehicles at the moment, we should also consider exempting tax on other two categories also i.e. whether it was electric vehicles or battery charger. He further stated that if reduction in pollution was the reason why we were considering this proposal and keeping in mind that loss to the exchequer being Rs 60 crores only, that too at the national level; then collecting this nominal tax did not have any meaning. Further what Council was considering to decide, was not a populist measure as the Council

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wanted public transport or mass transport to be based on clean energy. He, therefore suggested for not taxing these items as loss of tax was very nominal. He also stated that, it was a very reasonable suggestion to link tax incentive on electric vehicle with sunset clause on 30<sup>th</sup> June, 2022 as at that time Council might be considering bringing bio-fuel like diesel, petrol etc in GST. Thus, in his opinion, the suggestion of Hon'ble Deputy Chief Minister of Delhi was not of putting time limit on incentives to electric vehicles, but that the incentive should be reviewed when Council decided about GST on bio fuels such as petrol/ diesel. Hence, the suggestion on time limit was aimed at linking both the aspects together in order to have a holistic decision i.e. whether to start levy of GST on diesel and petrol from 1<sup>st</sup> July 2022 or not or whether the Council would postpone the decision for another 5 years. Thus, it should not be misunderstood as a limitation being put to incentive. Further, the Council should go ahead instead of thinking of foregoing revenue of Rs. 60 crore as even if sales of electric vehicles increased five times in three years, it would only forgo annual tax of Rs. 300 crore from overall realization of GST revenue of Rs. one lakh crore a month. Hence, instead of the amount, the encouragement to the industry should be kept in mind.

10.9. The Hon'ble Deputy Chief Minister of Delhi clarified that he had stated that although it was a progressive step to increase the market of electric vehicles, but the Council should keep in mind the full revenue impact. The State of Delhi collected Rs. 1200 crore of revenue from the automobiles and Rs 6000 crore VAT on sale of petrol and diesel. He wanted to know that once people moved to substantial quantity of sale of electric vehicles, then how this amount would be compensated and this loss of huge amount of VAT should also be thought of at the moment. He, therefore, suggested that after few years, when revenue from automobile sector and petrol products decreased, the Council might look back to the minutes of this meeting where he had cautioned the Council regarding this scenario.

10.10. The Hon'ble Minister from Assam stated that when everyone agreed that it was a progressive step to promote electric vehicles industry, the Council should not put a cap of 3 years or 5 years on the incentive. The Council should not take a retrograde step to counterbalance a progressive step. Hence, he requested the Council to accept the proposal without a cap of 3 or 5 years.

10.11. Shri Arvind Agarwal, ACS, Gujarat stated that as the Hon'ble Deputy Chief Minister of Gujarat was busy in the Assembly session till 4:00 AM in the morning, hence he had sent apology for not being present in the Council meeting. However, he had given concurrence on all the three proposals i.e. 5% for electric vehicles; 5% or 12% for electric vehicle chargers (as the Council might recommend) and exemption to hiring of electric buses used by local authorities. He further requested for one clarification from the Secretary, as he was unable to find in the Agenda note, that whether the tax rate on Lithium ion battery of power banks would remain at 28%.

10.12. The Hon'ble Minister from Uttarakhand stated that he supported all the three proposals including that the electric vehicle chargers should also be taxed at 5%. Hence, Council should encourage electric vehicle industry as had been done in the world over. He further stated that the Council should promote 'Swachh Bharat'.

10.13. The Hon'ble Finance Minister from West Bengal congratulated the Chairperson. He stated that he also felt proud for MoS, Finance, whom he knew for years, for assuming the post and helping the Chairperson on important issues. He stated that he had slightly different view, not on the fundamental proposition placed on the table, but on the associated issues

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related to it and had already written a letter to the Chairperson detailing the perspective. He stated that reducing GST rate for electric vehicles was a commendable decision but Council should also think of the main industry which was in serious doldrums at the moment. The automobile manufacturers were already showing a decrease in their production i.e. Mahindra's production had fallen by 15%, Tata's by 8%, Maruti's by 27% etc. Thus, the Council had also to see the internal combustion engine-based automobile industry which employed approximately 3.7 crore people with an investment of about Rs. 1.7 lakh crore. The Council, while deciding should make sure that the transition to electric vehicles happened in a steady, systematic and sustainable manner. The Hon'ble members of the Council might be aware that in USA only 2.1% sale of vehicles were electric today while in UK it was also close to that number. Thus, most of the developed countries were still not fully geared to shift to electric vehicles in terms of sale. India had 25-billion-dollars automobile industry, i.e. one of the largest; Hence, the Council had to address this issue holistically. He stated that the agenda had been brought before the Council at a short notice, which should have been discussed in a full-fledged meeting. Further, the Council should not neglect the existing industry which was also trying to become less polluting with BS V & BS VI compliant models which he had detailed in the letter addressed to the Chairperson.

10.14. The Chairperson mentioned that the Government move was intended to leap from BS IV to BS VI in order to combat pollution issue. The Hon'ble Minister from West Bengal lauded the proposal and requested that along with reduction of rate on electric vehicles, the Council should also think of reducing the GST on the BS VI vehicles as well, so as to give signal that existing industry was not being neglected. He, thereafter stated that along with reduction in rate of tax on electric vehicles from 12% to 5%, the Council should also reduce GST on BS-VI compliant vehicles. He also suggested that hybrid vehicles were much less polluting. In Brazil, many of the petrol stations cater only to hybrid vehicles i.e. ethanol-based filling stations. Hence, he proposed that the traditional industry be also encouraged which were making hybrid or less polluting vehicles. Thus, he favoured clubbing of all the three types of vehicles causing less pollution with the overall intention of reducing pollution as it would then provide a signal to the world that the existing industry was not being neglected. Hence, the Council should not throw away what it had in a sudden burst and reiterated his 3-pronged proposal as follows:

- i) Reducing rate of GST on electric vehicles from 12% to 5%;
- ii) Similar kind of reduction of GST for BS VI compliant vehicles, a standard, which the government was promoting, and
- iii) Similar reduction of tax rate for hybrid vehicles.

10.15. The Hon'ble Minister from West Bengal stated that in his opinion, above kind of proposal would prove that India was interested to reduce pollution, not only from the traditional industry, but also from emerging industry in the form of electric vehicles and the transition should be in steps. He further stated that there had been an earlier announcement that the target date for transition was year 2040. However, NITI Aayog had recently announced that by 2025 everything would be electric, which meant the present business models would be obsolete in the next 5 years. The Council should give a signal that traditional industry, which accounted for 7% of GDP of India was not being neglected. However, a chance was also being given to the traditional industry to be compliant with the required environmental quality. Finally, he reiterated his proposal that the Council should -

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- i) reduce taxes on electric vehicles from 12% to 5% so that encouraged by this, there should be boost in investment;
- ii) encourage the BS VI compliant vehicles by reducing the GST rate;
- iii) encourage the hybrid vehicles with the intention to provide a package with an intention to reduce pollution.

He thereafter stated that as far as the electric chargers were concerned, Fitment Committee had examined it but did not propose steeper cut perhaps taking into account the ITC factor. However, he would be happy to go with the decision of the Council after due deliberation on ITC on it.

10.16. The Chairperson responded to the Hon'ble Minister from West Bengal that his point was well taken that the traditional industry contributed to the investment and National GDP significantly and should not be ignored. However, a fundamental question was, that would it not be sending a contradictory message if support was given simultaneously to the fossil fuel-based BS VI vehicles also, along with encouragement to futuristic non-polluting renewable energy-based vehicle. She further stated that if the Council agreed, she might refer the points raised by the Hon'ble Minister from West Bengal to the Fitment Committee to consider the proposal.

10.17. The Hon'ble Finance Minister from West Bengal stated that when Council encouraged electric vehicles, more electricity would be required which was mostly produced by thermal power plants and thus Council would also be encouraging pollution from carbon emission. Thus, even if the country took a big leap in electric vehicle production, which no country had done yet including China where it was 4.4%, this policy would be pushing coal consumption to a higher level since more electricity would be required and the grids would be overcrowded. Hence, it would be counterproductive to each other, as on one side there would be more carbon emission, i.e. pollution and on the other side there would be less pollution on vehicular traffic segment. Therefore, he was suggesting a middle path where the Council would encourage the traditional less polluting industry giving them a period of 10 to 15 years to shift steadily to electric mode. Thus, the Council should recognize that coal production vs electric production as a matrix had not come into discussion; where one polluted and the other saved. In the interim period, the country could not afford large scale unemployment and structural dis-junction of 7% GDP of economy.

10.18. The Hon'ble Minister from Punjab stated that ever since he had been attending these Council meetings, there had been an underlying factor, which had remained non-negotiable, that each proposal must be borne by some principle. In the recent times, he was getting worried about the way the agenda was being decided as what was going to be on the agenda in the Council meeting had itself become an agenda. He stated that he did not see any urgency of convening the Council meeting on a single agenda in view of the fact that in the last four months, the Council had not even discussed revenue management, compensation, arrears etc. However, the Council thought that the matter in agenda was of great urgency and hence it was before Members. He supported the Hon'ble Minister from West Bengal, as increased use of electric vehicles would lead to increased use of fossil fuel to produce electricity. He also concurred with the view of the Hon'ble Deputy Chief Minister of Delhi about VAT revenue losses on account of lesser sales of petrol products. Further, the choice of places for electric vehicle hub and charging infrastructure would actually favour the consuming States. He therefore, suggested that since there would be distortions, he requested the Chairperson to

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confine the concession to the electric vehicles till the year 2022 or to extend the compensation for another few years beyond 2022.

10.19. He further stated that as far as protection of environment was concerned, there would be similar demand from the competing industries. In addition, he drew attention of the Council to the fact that 12% GST rate was charged on daily basic needs such as pickle, drinking water, jam etc and it was not equitable to recommend a concessional rate of GST at 5% to electric vehicles where the electric cars would cost 20 lakh each. Further, as far as chargers were concerned, when their parts continued to be taxed at 18%, there would be no point to tax chargers at 5%. Hence Punjab was not in favour of the proposal as the means were as important as the end and the Council was expected to be highly responsible and transparent of any decision it took. He also asked about the fate of the existing automobile industry and the investment that had been made in these industries. He requested to the Chairperson that the Council should look at proposals in a holistic manner instead of knee jerk reaction. Further, the agenda of the Council should be decided very carefully keeping States in mind and the meetings should be physical as the Chairperson was hardly audible during the initial part of discussion. He further stated that if the concern of the Council was of industrialization of India, then the Council should consider and decide on taxing lease holds, tax on labour and tax on capital which were of much bigger concern. He concluded by stating that three issues should be kept in mind while the decision was taken on the agenda as follows: -

- a. Fate of the existing automobile industry.
- b. Impact on the destination States like Punjab where revenue losses would be there.
- c. Demand for similar treatment from other competing interests which would come in terms of environmental concern.

10.20. Shri Jishnu Dev Varma, Hon'ble Deputy Chief Minister of Tripura supported all the three proposals as all the proposals were progressive steps especially for the North Eastern States which had a very fragile biosphere and associated environmental issues. He stated that there was no need of putting a cap of 3 years or 5 years and as suggested by the Hon'ble Minister of Assam, the Council was empowered enough to review its decision any time it was necessary. Shri Sudhir Mugantiwar, Hon'ble Minister from Maharashtra also supported the three proposals which he felt were progressive and environment friendly measures.

10.21. Shri Peeyush Kumar, Chief Commissioner, State Tax from Andhra Pradesh stated that Hon'ble Finance Minister of Andhra Pradesh could not attend the meeting and he conveyed his opinion that Andhra Pradesh supported all the three agenda items. Shri Manu Srivastav, Principal Secretary, Madhya Pradesh stated that since he had worked in the renewable energy sector for some years, he would like to present some facts before the Council. He recalled that Hon'ble Minister from West Bengal had stated that demand for electricity would put pressure in the form of increased pollution from coal-based plants. In response, he drew attention of the Council to the fact that after 2015 Central Electricity Authority had not given permission to new thermal plants for operation and now significant electricity was being produced from renewable sources. Hence, the apprehension of the Hon'ble Minister from West Bengal did not seem to be true. Further, in response to the remarks of Hon'ble Chief Minister of Delhi, about future revenue losses on account of petrol and diesel and automobile industry, he suggested that first of all, it was far ahead in future and that 'Electricity Duty' might be imposed by the States to compensate the revenue losses in future.

  
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10.22. Shri Somesh Kumar, Principal Secretary, Telangana stated that the Hon'ble Finance Minister of Telangana could not attend the meeting but the Government of Telangana favoured all the three proposals. However, he highlighted the concern before the Council that it might lead to inverted tax structure and care should be taken to avoid giving any refund on account of it. He also felt that incentive might be limited to a period of three years, after which matter could be reviewed, as the limited period incentive would create a feeling of urgency.

10.23. The Advisor from Jammu & Kashmir supported the proposal of reducing GST rates of all three items as apart from Delhi, Mumbai, Kolkata and Chennai even the smaller cities like Srinagar, Jammu and Chandigarh were suffering from pollution problem. Thus, policy interventions in the form of encouragement to electric vehicles should be given so that pollution free cities evolved and it would address the health issues. He informed that the State Government was spending huge amount of money in the health sector and even if Council members had to sacrifice GST revenue, the same might lead to savings in the health care cost. He also suggested that there should not be any cap of time period on incentive and stated that his State would go with consensus, i.e. the recommendation of the Council on electric chargers. Shri Alok Sinha, Additional Chief Secretary of Uttar Pradesh mentioned that Hon'ble Minister of Finance was not present in the meeting due to medical reason. The State Government supported all the three proposals and also that the electric chargers should be taxed at 5%.

10.24. The Hon'ble Minister from Goa congratulated the Chairperson for bringing the proposal as India was moving towards a new world and had taken the leadership in that direction. The world had been discussing about global warming and the steps that the Council took to contain pollution would be noted by the world. He also stated that the arguments of increased coal pollution versus electric vehicles seemed far-fetched. He welcomed the proposal in the Council of reducing the rate to 5% from 12% for electric vehicles and also felt that GST on electric chargers should also be 5%. He further, stated that in the last Council meeting when it was decided to send the proposal to the Fitment/Law Committee for examination, he had raised the point of unemployment on account of lakhs of workers being employed by the automobile industry, which should not be aggravated. However, this proposal was a futuristic step as big cities like Delhi and other cities were reeling under pollution and it was necessary to take this step. He stated that we should not take any retrograde decision to counter a progressive thought. We would like our country to be pollution free and once again thanked the Chairperson for the proposal.

10.25. Shri Shanti Kumar Dhariwal, Hon'ble Minister from Rajasthan also welcomed the decision and stated that when the State Government came to power in 2009 in Rajasthan, VAT on electric vehicles was exempted from 9<sup>th</sup> March 2010 which was earlier taxed at 12.5%, for which he was congratulated by the Chairperson. However, he raised apprehensions about the revenue of the State in future due to the Council's decision of lowering GST on many items in the past. Further, approximately 50% of the State's revenue was contributed by GST and continuous reduction of taxes due to exempting one or the other items affected it badly leading to alarming situation after 2022. Therefore, this should be discussed in the Council in the forthcoming meeting including the extension of compensation for few more years, as was highlighted by the States of Punjab and Delhi. He also stated that he had written a letter regarding coaching centres to the Hon'ble Chairperson and requested that the rate of 18% on coaching services being very high should be brought down or exempted.

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10.26. The Hon'ble Chairperson stated that his above statement seemed contradictory to his worries regarding revenue reduction. He was asking for reduction in tax rates on coaching centres which would have negative impact on revenues of the State on one hand while he was worried about compensation for revenue losses on the other hand due to lowering of taxes on many items. The Hon'ble Minister from Rajasthan responded that these coaching centres produced future in the form of Civil Servants, doctors and engineers due to which the country would ultimately benefit. Hence, the Government should consider reducing the tax rate, while for some items tax could be increased.

10.27. The Hon'ble Deputy Chief Minister of Delhi raised the issue that since he had been hearing that there would be huge investment in the electric vehicle sector, he therefore, would like to know the feedback given by the industry sources regarding the amount of investment expected from the industry and as to when it could come.

10.28. Shri Sanjeev Kaushal, ACS, Haryana stated that due to other engagement, the Hon'ble Minister could not join the meeting and Haryana supported all the three proposals. He stated further that Haryana had one suggestion that for some of the luxury vehicles like Tesla which were costing around Rs 55 lakh and above; and hence, tax rate incentive for vehicle costing more than Rs. 15 lakh along with other electric vehicles might be avoided. He also stated that tax rate should not be fixed only for three years as a lot of expenditure on Research and Development might be involved and the investment might not come at all in such a situation. The Secretary responded that the proposal before the Council was not based on the cost of the electric vehicle. Hence, if the rate was reduced, benefit would be available to all the electric vehicles.

10.29. The Hon'ble Chairperson then concluded the discussion and stated that all the States having stated their position on the agenda, she would summarise the sense of House. As regards electric vehicle, the members seemed to have arrived at the agreement that the rate should come down to 5%. Further, as regards electric chargers, many of the States had stated that the rate could be reduced to 5%. Hence, she asked if all the members of the Council would be together with her in deciding the rate of both electric-vehicle and electric chargers at 5% to which the Council agreed. She also stated that she would assure both the Hon'ble Ministers of West Bengal and Punjab that the Government's intention was to not only support jobs and investment but also to honour those who had invested in Bharat Stage VI vehicles. The Government was not dis-incentivising all of them, but that did not mean that the Government should not go ahead with a futuristic step, as had been rightfully pointed out during the discussion that the production of electricity in the country was gradually shifting from fossil fuel or coal-based plant to renewable energy-based plants. The Hon'ble Chairperson also stated that while the concerns of West Bengal and that of Punjab were understood, the Council was looking at promoting electric vehicles, which would be less polluting, than continuing without a thought for the future. She further stated that the concern raised about Bharat Stage VI vehicles, where lot of industries had invested, were well taken and she appealed to the Hon'ble Ministers from Punjab and West Bengal to understand that Council was not forgetful or unmindful of those who were still producing Bharat Stage VI vehicles and acknowledged their contribution such as investment made by them, jobs provided by them and their contribution to the GDP. However, as a futuristic step, the Council would like to promote electric vehicles and electric chargers by way of bringing tax on it down to 5%. The Council members agreed to the proposition

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10.30. The Hon'ble Minister from West Bengal stated that he would request the Council Secretariat to record his views that, he had proposed for reducing rates for all three types of vehicles, i.e. electric vehicles, BS VI Compliant vehicle and hybrid vehicles. He appreciated what the Chairperson was indicating and also what the sense of the Council was, but still requested the Chairperson to direct the Council Secretariat to minute the proceedings in the manner where the overall sense of balance that he had sought was appropriately reflected. The Chairperson assured him that the minutes would be prepared meticulously.

10.31. The Hon'ble Minister from Punjab stated on a lighter note that there was a principle in tax which stated that when somebody was taxed, he was actually exempted and when somebody was exempted, actually he was taxed. Further, Punjab was opposed to the proposal and was of the view that the reduction in the rates and electric vehicles would affect the revenues of the destination States and also affect the existing automobile industry.

10.32. The Chairperson stated that a progressive State like Punjab should understand that the Council was looking at something which would help to promote environment friendly electric vehicles, being a futuristic step. She requested Punjab also to support the Council in its effort to promote pollution free India rather than oppose it and requested the Minister to take her views in right spirit. The Hon'ble Minister from Punjab stated that his views should be understood in the background of principle about which the argument was taking place and be recorded accordingly.

10.33. The Hon'ble Minister from Odisha stated that the proposal on electric vehicles was to be supported not only from the point of view of the environment but from the point of view of economics also as when the new industries were born, the old industries had to give way.

10.34. The Secretary stated that the Council had decided on the tax rate of 5% on electric vehicles and electric chargers; and in addition, an effective date was required to be mentioned. He proposed the effective date to be 1<sup>st</sup> August, 2019, if the Council agreed. The Council agreed that the rate of electric vehicles and electric chargers at 5% and exemption of hiring of electric buses by local authorities to be effective from 1<sup>st</sup> August, 2019.

11. For **Agenda item 4**, the Council approved the following:

- i. The GST rate on all electric vehicles be reduced from 12% to 5%.
- ii. The GST rate on charger or charging stations for electric vehicles be reduced from 18% to 5%.
- iii. Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.
- iv. These changes shall become effective from 1<sup>st</sup> August, 2019.

**Agenda Item 5: Any other agenda item with the permission of the Chairperson.**

**Agenda Item 5(i): Extension of the last date for filing of FORM GST CMP-02 and FORM GST CMP-08**

12. The Secretary introduced the agenda item and requested Principal Commissioner, (GST Policy Wing), CBIC to appraise the Council about the same. The Principal Commissioner, (GST Policy Wing), CBIC mentioned that the additional agenda note for extending the dates for filing FORM GST CMP-02 and FORM GST CMP-08 was circulated to the States. In view of details stated in the agenda note and in order to provide sufficient time to the taxpayers, it was proposed that the last date for filing of FORM GST CMP-02

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might be extended to 30<sup>th</sup> September 2019, and that for FORM GST CMP-08 to 31<sup>st</sup> August, 2019. He also stated that as the forms were not available on the common portal, the due date of filing FORM GST CMP-02 would be extended by issuing a corrigendum to Circular No. 97/19/2019-GST dated 05.04.2019. Further, the last date of filing of FORM GST CMP-08 would be extended by amending the proviso inserted vide notification No. 34/2019 –Central Tax dated 18.07.2019. It was also mentioned that States were also required to issue the corresponding notification and corrigendum to the Circular. The agenda was placed before the GST Council for consideration and approval. The Council approved the proposal.

13. For **Agenda item 5**, the Council approved the proposal for extending the dates for filing of the FORM GST CMP 02 and FORM GST CMP 08 till 30<sup>th</sup> September, 2019 and 31<sup>st</sup> August, 2019 respectively.

14. The Secretary also stated that 3 senior officers, Dr P.D. Vaghela, CCST, Gujarat, Shri Shashank Priya, Joint Secretary, GST Council and Shri Upender Gupta, Principal Commissioner (GST Policy Wing), CBIC, from Government of India, who had worked tirelessly for GST had been transferred and it was their last Council meeting. The Council might record appreciation for their contribution both for pre-GST and Post-GST regime. The Hon'ble Minister from West Bengal, Goa and other ministers along with the Principal Secretary, Odisha thanked them for their immense contribution, commendable work done by them and all the Council members acknowledged the same. CCST Gujarat also thanked all the members of Council along with CBIC officers and also the officers of States for their support and thanked the Council for recognising their contribution.

**Agenda Item 6: Date of the next meeting of the GST Council**

15. This agenda item was not taken by for discussion.

16. The meeting ended with the thanks to the Chair.

(Nirmala Sitharaman)  
Chairperson, GST Council

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**Annexure I****List of Hon'ble Ministers who have attended the 36<sup>th</sup> GST Council Meeting on 27<sup>th</sup> July 2019**

Sl No	State/Centre	Name of Hon'ble Minister	Charge
1	Govt of India	Ms. Nirmala Sitharaman	Union Finance Minister
2	Govt of India	Shri Anurag Singh Thakur	Minister of State (Finance)
3	Assam	Dr. Himanta Biswa Sarma	Finance Minister
4	Bihar	Shri Sushil Kumar Modi	Deputy Chief Minister
5	Chattisgarh	Shri T.S. Singh Deo	Minister for Commercial Taxes
6	Delhi	Shri Manish Sisodia	Deputy Chief Minister
7	Goa	Shri Mauvin Godinho	Minister for Panchayat
8	Jammu and Kashmir	Shri K. K. Sharma	Advisor to Governor (I/c Finance)
9	Jharkhand	Shri C.P. Singh	Minister - Department of Urban Development, Housing and Transport
10	Maharashtra	Shri Sudhir Mungantiwar	Finance Minister
11	Odisha	Shri Niranjan Pujari	Finance Minister
12	Punjab	Shri Manpreet Singh Badal	Finance Minister
13	Rajasthan	Shri Shanti Kumar Dhariwal	Minister for Local Self Government, Urban Development and Housing, Law and Legal affairs, Parliamentary affairs
14	Tamil Nadu	Shri D. Jayakumar	Minister for Fisheries and Personnel & Administrative Reforms
15	Tripura	Shri Jishnu Dev Varma	Deputy Chief Minister
16	Uttarakhand	Shri Satpal Maharaj	Minister for Irrigation, Flood Control, Rain Water Harvesting and Water Management
17	West Bengal	Dr. Amit Mitra	Finance Minister

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**Annexure II****List of Officials who attended the 36<sup>th</sup> GST Council Meeting on 27<sup>th</sup> July 2019**

Sl No	State/Centre	Name of the Officer	Charge
1	Govt. of India	Dr. A B Pandey	Revenue Secretary
2	Govt. of India	Shri Pranab Kumar Das	Chairman, CBIC
3	Govt. of India	Shri Sandeep M Bhatnagar	Member (GST & Inv.), CBIC
4	Govt. of India	Dr. Rajeev Ranjan	Special Secretary, GST Council
5	Govt. of India	Ms Sonali Singh	Pr. CCA
6	Govt of India	Shri Manoj Sethi	CCA
7	Govt. of India	Shri Anil Kumar Jha	Additional Secretary, DoR
8	Govt of India	Shri Ritvik Pandey	Joint Secretary, DoR
9	Govt. of India	Shri G.D. Lohani	Joint Secretary, TRU I, DoR
10	Govt. of India	Shri Manish Kumar Sinha	Joint Secretary, TRU II, DoR
11	Govt. of India	Shri Reyaz Ahmad	Director (TRU)
12	Govt of India	Shri Gaurav Singh	Deputy Secretary (TRU)
13	Govt. of India	Shri Pramod Kumar	Deputy Secretary, TRU-II, DoR
14	Govt. of India	Dr Ajay K Chikara	Technical Officer, TRU-II, DoR
15	Govt. of India	Shri Upender Gupta	Pr. Commissioner (GST), CBIC
16	Govt. of India	Shri S.K. Rehman	ADG, GST, CBIC
17	Govt. of India	Shri D.S. Malik	DG (M&C)
18	Govt. of India	Shri Rajesh Malhotra	ADG (M&C)
19	Govt. of India	Shri N Gandhi Kumar	Deputy Secretary, DoR
20	Govt. of India	Shri Amaresh Kumar	Joint Comm., GST Policy Wing
21	Govt. of India	Ms. Nisha Gupta	Dy. Comm., GST Policy Wing
22	Govt. of India	Shri Vikash Kumar	Dy. Comm., GST Policy Wing
23	Govt. of India	Shri Satvik Dev	Dy. Comm., GST Policy Wing
24	Govt. of India	Shri Vipul Bansal	PS to Union Finance Minister
25	Govt. of India	Shri Vivek Singh	APS to Union Finance Minister
26	Govt. of India	Shri Nikhil Varma	OSD to MoS (Finance)
27	Govt. of India	Shri Debashis Chakraborty	OSD to Finance Secretary
28	Govt. of India	Dr. Abhishek Chandra Gupta	OSD to Chairman, CBIC
29	GST Council	Shri Shashank Priya	Joint Secretary
30	GST Council	Shri Amitabh Kumar	Joint Secretary
31	GST Council	Shri Dheeraj Rastogi	Joint Secretary
32	GST Council	Shri Rajesh Agarwal	Director
33	GST Council	Shri G.S. Sinha	Director
34	GST Council	Shri Jagmohan	Director
35	GST Council	Ms. Ujjaini Datta	Director
36	GST Council	Shri Arjun Meena	Dy. Commissioner
37	GST Council	Shri Rakesh Agarwal	Dy. Commissioner
38	GST Council	Shri Mahesh Singarapu	Under Secretary

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39	GST Council	Shri Krishna Koundinya	Under Secretary
40	GST Council	Shri Sarib Sahran	Superintendent
41	GST Council	Shri Adesh Nayak	Superintendent
42	GST Council	Shri Krishan Kumar Verma	Superintendent
43	GST Council	Ms Chanchal Soni	Superintendent
44	GST Council	Shri Maneesh Nemiwal	Superintendent
45	GSTN	Shri Prakash Kumar	CEO
46	GSTN	Ms Kajal Singh	EVP, GSTN
47	GSTN	Shri Sarthak Saxena	OSD to CEO
48	Govt. of India	Shri Sanjay Mahendru	Commissioner, Mumbai Zone, CBIC
49	Govt. of India	Shri Anuj Gogia	Commissioner, Meerut Zone
50	Govt. of India	Shri Amit Gupta	Joint Commissioner, Meerut Zone
51	Andhra Pradesh	Shri Peeyush Kumar	Chief Commissioner, State Tax
52	Andhra Pradesh	Shri T Ramesh Babu	Commissioner, State Tax
53	Andhra Pradesh	Shri D. Venkateswar Rao	OSD to Spl. CS, Revenue
54	Andhra Pradesh	Shri JVM Sarma	Joint Commissioner, State Tax
55	Arunachal Pradesh	Shri Nakut Padung	Superintendent (Tax & Excise)
56	Arunachal Pradesh	Shri Debi Ete	Inspector (Tax & Excise)
57	Arunachal Pradesh	Ms Tadu Lily	Dealing Assistant (Tax & Excise)
58	Assam	Shri Sameer Kumar Sinha	Pr. Secretary
59	Assam	Shri Anurag Goel	Commissioner, State Tax
60	Assam	Md. Shakeel Saadullah	Joint Commissioner, State Tax
61	Assam	Shri Gautam Dasgupta	Joint Commissioner, State Tax
62	Bihar	Shri Sanjay Kumar Mawandia	Special Secretary, State Tax
63	Bihar	Shri Binod Kumar Jha	Joint Commissioner, State Tax
64	Bihar	Ms Seema Bharti	Joint Commissioner, State Tax
65	Bihar	Shri Abhinav Kumar Jha	Assistant Commissioner, State Tax
66	Chhattisgarh	Ms Reena Babasaheb Kangale	Secretary and Commissioner, State Tax
67	Delhi	Ms. Renu Sharma	Additional Chief Secretary (Finance)
68	Delhi	Shri H. Rajesh Prasad	Commissioner, State Tax
69	Delhi	Shri Rajesh Goyal	Additional Commissioner, State Tax
70	Delhi	Shri L.S. Yadav	Asst. Commissioner, State Tax
71	Delhi	Shri Ajay Kumar	Desk Officer
72	Goa	Shri Dipak Bandekar	Commissioner, State Tax
73	Goa	Shri Ashok Rane	Additional Commissioner, State Tax
74	Gujarat	Shri Arvind Agarwal	Additional Chief Secretary, Finance Dept.
75	Gujarat	Dr. P D Vaghela	Chief Commissioner, State Tax
76	Gujarat	Shri Sanjeev Kumar	Secretary (Economic Affairs), Finance Dept

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77	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary, E & T Dept
78	Haryana	Shri Amit Agarwal	Commissioner, E & T Dept
79	Haryana	Shri Vijay Kumar Singh	Addl. Commissioner, E & T Dept
80	Himachal Pradesh	Shri Sanjay Kundu	Pr. Secretary, State Taxes and Excise
81	Himachal Pradesh	Dr. Ajay Sharma	Commissioner of State Tax and Excise
82	Himachal Pradesh	Shri Rakesh Sharma	Joint Commissioner., State Tax & Excise
83	Jammu & Kashmir	Shri P K Bhatt	Commissioner, State Tax
84	Jammu & Kashmir	Shri Pankaj Gupta	OSD to Advisor, J&K
85	Jharkhand	Shri Prashant Kumar	Secretary & Commissioner, State Tax
86	Jharkhand	Shri Santosh Kumar Vats	Special Secretary
87	Jharkhand	Shri Brajesh Kumar	State Tax officer
88	Karnataka	Shri Srikar M.S	Commissioner, State Tax
89	Kerala	Ms. Tinku Biswal	Commissioner, State Tax
90	Madhya Pradesh	Shri Manu Shrivastava	PS, Commercial Taxes, Registration and Excise
91	Madhya Pradesh	Shri Sudip Gupta	Joint Commissioner, State Tax
92	Maharashtra	Shri Rajiv Jalota	Commissioner, State Tax
93	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, State Tax
94	Manipur	Ms. Jaspreet Kaur	Commissioner, State Tax
95	Manipur	Shri Y Indrakumar Singh	Asst. Commissioner, State Tax
96	Meghalaya	Shri L Khongsit	Joint Commissioner, State Tax
97	Meghalaya	Shri Kitbokson War	Assistant Commissioner, State Tax
98	Meghalaya	Shri. B. Wahlang	Assistant Commissioner, State Tax
99	Meghalaya	Ms S M Sutnga	Superintendent, State Tax
100	Meghalaya	Shri N L Sohilya	Superintendent, State Tax
101	Meghalaya	Shri J Kharwanlang	Superintendent, State Tax
102	Odisha	Shri Ashok K K Meena	Principal Secretary, Finance
103	Odisha	Shri Bishnupada Sethi	Commissioner, State Tax
104	Odisha	Shri Ananda Satpathy	Special Commissioner, State Tax
105	Odisha	Shri Nidhi Kumar Ruatray	Additional Secretary, Finance
106	Puducherry	Shri L Kumar	Commissioner, State Tax
107	Puducherry	Shri K Sridhar	Deputy Commissioner, State Tax
108	Punjab	Shri Ravneet S Khurana	Additional Commissioner, State Tax
109	Rajasthan	Dr. Prithvi Raj	Secretary Finance (Revenue)
110	Rajasthan	Dr. Preetam B Yashwant	Commissioner, State Tax
111	Rajasthan	Shri Ketan Sharma	Addl. Commissioner, GST, State Tax Dept
112	Rajasthan	Ms Meenal Bhonsale	OSD, Finance

*[Handwritten Signature]*

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113	Rajasthan	Shri Arvind Mishra	Joint Commissioner, State Tax
114	Rajasthan	Shri Vibhu Gautam	State Tax Officer
115	Sikkim	Shri. Manoj Rai	Addl. Commissioner, State Tax
116	Tamil Nadu	Dr. T.V Somanathan	Commissioner, State Tax
117	Tamil Nadu	Shri K Balachandran	Pr. Secretary, CT & Registration
118	Tamil Nadu	Shri K. Gnanasekaran	Addl. Commissioner (Policy & Planning)
119	Tamil Nadu	Shri C. Palani	Joint Commissioner (Policy & Planning)
120	Telangana	Shri Somesh Kumar	Special Chief Secretary
121	Telangana	Shri V Anil Kumar	Commissioner, State Tax
122	Telangana	Shri Laxminarayan Jannu	Addl. Commissioner, State Tax
123	Tripura	Shri Nagesh Kumar B	Commissioner, State Tax
124	Tripura	Shri Sudip Bhowmik	Deputy Commissioner, State Tax
125	Uttarakhand	Shri Piyush Kumar	Addl. Commissioner, State Tax
126	Uttarakhand	Shri Rakesh Verma	Joint Commissioner, State Tax
127	Uttar Pradesh	Shri Alok Sinha	Additional Chief Secretary, State Tax
128	Uttar Pradesh	Ms. Amrita Soni	Commissioner, State Tax
129	Uttar Pradesh	Shri Sanjay Kumar Pathak	Joint Commissioner, State Tax
130	Uttar Pradesh	Ms Nidhi Shrivastav	Assistant Commissioner, State Tax
131	Uttar Pradesh	Shri Rajesh Rai	Assistant Commissioner, State Tax
132	West Bengal	Shri H.K. Dwivedi	Addl Chief Secretary, Finance
133	West Bengal	Ms. Smaraki Mahapatra	Commissioner, State Tax
134	West Bengal	Shri Khalid A Anwar	Joint Secretary, Finance

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Annexure III36<sup>th</sup> Meeting of GST Council

Deemed ratification & GIC decisions  
25.07.2019

**Agenda**

- **Agenda No. 2 :** Deemed Ratification of Notification / Circulars / Orders issued post 35<sup>th</sup> Meeting of GST Council
- **Agenda No. 3 :** Decisions taken by the GIC post 35<sup>th</sup> Meeting of GST Council

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## Agenda No. 2 Deemed Ratification



- Ratification of following notifications, Circulars & Orders issued post 35<sup>th</sup> GST Council meeting (held on 21<sup>st</sup> June, 2019):

Act/Rules	Type	Notification/Circular/Order Nos.
CGST Act/CGST Rules	Central Tax	25 to 34 of 2019
	Central Tax (Rate)	11 of 2019
UTGST Act	Union territory Tax (Rate)	11 of 2019
IGST Act	Integrated Tax (Rate)	10 to 11 of 2019
Compensation Cess	Compensation Cess (Rate)	1 of 2019
Circulars	Under the CGST Act	102 to 109 of 2019
RoD Orders	Under the CGST Act	6 of 2019

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## Agenda No. 3

### GIC decisions post 35<sup>th</sup> GST Council Meeting (1/11)



#### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Proposed Time lines for New Return System  
✓ Press Release dated 11.06.19 issued
- Clarification regarding GST liability on levy of additional / penal interest  
✓ Circular No. 102/21/2019-GST dated 28.06.19 issued
- Proposal for extension of due date for filing returns in **FORM GSTR-7**  
✓ NN 26/2019 – CT dated 28.06.19 issued
- Issues regarding e-way bill in case of bulk cargo movement  
✓ FAQ updated on 28.06.19

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (2/11)



#### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Clarifications on issues relating to Place of Supply of certain services
  - ✓ Circular No. 103/22/2019-GST dated 28.06.19 issued
- Changes in the CGST Rules, 2017
  - Insertion of rule 10A
  - Insertion of new clause in rule 21
  - Amendment to rule 66, rule 67 and rule 87
  - Amendment to rule 91, rule 92 (4), insertion of new sub-rule (4A) in rule 92 and amendment to rule 94
  - Amendment to rule 138(10)

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (3/11)



#### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Changes in the CGST Rules, 2017 (contd..)
  - Amendment to rule 138E
  - Changes in **FORM GST REG-01**
  - Amendment in **FORM GST REG-07**
  - Amendment in **FORM GST-REG-12**
  - Amendment to Annual Return **FORM GSTR-9**
  - Amendment to **FORM GST DRC-03**
- ✓ NN 31/19 – CT dated 28.06.19 issued

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**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (4/11)****Decisions of 29<sup>th</sup> GIC meeting (11.06.19)**

- Specifying the due date for furnishing of return in **FORM GSTR-3B** and details of outward supplies in **FORM GSTR-1** for the period July, 19 to September, 19
  - ✓NN 27/19 – CT dated 28.06.19 issued
  - ✓NN 28/19 – CT dated 28.06.19 issued
  - ✓NN 29/19 – CT dated 28.06.19 issued
- Exemption from submission of Annual Return / Reconciliation Statement by suppliers of OIDAR services
  - ✓NN 30/19 – CT dated 28.06.19 issued

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**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (5/11)****Decisions of 29<sup>th</sup> GIC meeting (11.06.19)**

- Geo-tagging of registered persons under GST – To make relevant fields compulsory in FORM GST REG-01
  - ✓GSTN has been requested, vide mail dated 08.07.19, to take necessary action
- Clarification on processing of refund applications in **FORM GST RFD-01A** submitted by taxpayers wrongly mapped on the common portal
  - ✓Circular No. 104/23/2019-GST dated 28.06.19 issued
- Clarification on various doubts related to treatment of secondary or post-sales discounts under GST
  - ✓Circular No. 105/24/2019-GST dated 28.06.19 issued

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CHAIRMAN'S  
INITIALS



**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (6/11)****Decisions of 29<sup>th</sup> GIC meeting (11.06.19)**

- Refund of taxes paid on inward supply of indigenous goods by Duty Free Shop (DFS) and Duty Paid Shop (DPS) established at departure area of international airport beyond immigration counters making supply of such goods to outgoing international tourist against foreign exchange

✓ Circular No. 106/25/2019-GST dated 29.06.19 issued

✓ NN 11/19-CT (R) dated 29.06.19 issued

✓ NN 10/19-IT (R) & 11/19- IT (R) dated 29.06.19 issued

✓ NN 11/19- UT (R) dated 29.06.19 issued

✓ NN 01/19-CC (R) dated 29.06.19 issued

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**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (7/11)****Decisions of 29<sup>th</sup> GIC meeting (11.06.19)**

- Changes in the CGST Rules, 2017
  - Insertion of rule 32A
  - Amendment to rule 46 and rule 49
  - Deletion of second proviso to sub-rule (2) and insertion of sub-rule (13) in rule 87
  - Insertion of rule 92(4A)
  - Insertion of rule 95A
  - Amendment to Chapter XV of CGST Rules including to Rule 128, 129, 132(1), 133 and insertion of sub-rule (2A) & sub-rule (5) in Rule 133

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CHAIRMAN'S  
INITIALS



**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (8/11)****Decisions of 29<sup>th</sup> GIC meeting (11.06.19)**

- Changes in the CGST Rules, 2017 (contd..)
  - Amendment to **FORM GSTR-4**
  - Amendment to **FORM GST RFD-05**
  - Insertion of **FORM GST PMT-09**
  - Insertion of **FORM GST RFD-10B**
- ✓ **NN 31/19 – CT dated 28.06.19 issued**

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**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (9/11)****Decisions of 30<sup>th</sup> GIC meeting (09.07.19)**

- Corrigendum to Circular No. 45/19/2018-GST dated 30.05.18 issued vide F. No. CBEC/20/16/4/2018-GST so as to take total of values given in Table 3.1(a) to 3.1(c) of **FORM GSTR-3B** till 30.06.2019
  - ✓ **Corrigendum dated 18.07.19 issued**
- Clarification on doubts related to supply of Information Technology enabled Services (ITeS services)
  - ✓ **Circular No. 107/26/2019-GST dated 18.07.19 issued**
- Clarification in respect of goods sent out of India for exhibition or on consignment basis for export promotion
  - ✓ **Circular No. 108/27/2019-GST dated 18.07.19 issued**

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CHAIRMAN'S  
INITIALS



**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (10/11)****Decisions of 30<sup>th</sup> GIC meeting (09.07.19)**

- Changes in the CGST Rules, 2017
  - Amendment to rule 12(1A)
  - Insertion of rule 83B
  - Amendment to rule 138E
  - Insertion of **FORM GST PCT-06 & FORM GST PCT-07**
  - Amendment to Statement-5B in **FORM GST RFD-01A & FORM GST RFD-01**
  - Insertion of **FORM GST EWB-05 & FORM GST EWB-06**

✓ **NN 33/19 – CT dated 18.07.19 issued**

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**Agenda No. 3****GIC decisions post 35<sup>th</sup> GST Council Meeting (11/11)****Decisions of 30<sup>th</sup> GIC meeting (09.07.19)**

- Extension of last date for furnishing **FORM CMP-08**

✓ **NN 34/19 – CT dated 18.07.19 issued**

**Decision by circulation (10.07.19)**

- Settlement of an additional amount of Rs. 15,000 crore on adhoc basis

✓ **Order No. F. No. S-34011/21/2018-ST-I DoR dated 18.07.19 issued**

**Decision by circulation (17.07.19)**

- Issues faced by Resident Welfare Associations relating to GST on monthly subscription/contribution charged by a RWAs from its members

✓ **Circular No. 109/28/2019-GST dated 22.07.19 issued**

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CHAIRMAN'S  
INITIALS