

**OFFICE OF THE GOODS AND SERVICES TAX COUNCIL**  
**Tower-II, 5<sup>th</sup> Floor, Jeevan Bharti Building,**  
**Connaught Place, New Delhi**

F. No.186/GoM-RCM/GSTC/2018

Date: 21/03/2018

**OFFICE MEMORANDUM**

In pursuance of decision taken in the 26<sup>th</sup> Meeting of GST Council held on 10 March 2018 at Vigyan Bhavan, New Delhi, a Group of Ministers (GoM), who are also Members of the GST Council, has been constituted to examine introduction of Reverse Charge Mechanism (RCM) on Composition and any other categories of taxpayers. "GoM on RCM" shall consist of the following Members:

| S. No. | Name                      | Charge   |          |
|--------|---------------------------|--|----------|
| 1      | Shri Sushil Kumar Modi    | Hon'ble Deputy Chief Minister, Govt. of Bihar              | Convenor |
| 2      | Shri Amar Agrawal         | Hon'ble Minister of Commercial Taxes, Govt. of Chattisgarh | Member   |
| 3      | Dr. T. M. Thomas Isaac    | Hon'ble Finance Minister, Govt of Kerala                   | Member   |
| 4      | Shri Manpreet Singh Badal | Hon'ble Finance Minister, Govt of Punjab                   | Member   |
| 5      | Shri Rajesh Agarwal       | Hon'ble Finance Minister, Govt of Uttar Pradesh            | Member   |


2. The terms of reference of the "GoM on RCM" shall be to examine as follows:

*"The GoM on RCM may examine all aspects relating to re-introduction of Reverse Charge Mechanism under Section 9(4) of the CGST/SGST Acts, 2017, keeping in mind specially the need to plug tax evasion as well as interest of small scale taxpayers. The Committee can suggest certain categories of taxpayers to be brought under RCM and the date for its introduction."*

3. The "GoM on RCM" will be assisted in its work by the Special Secretary, GST Council and can invite officers as "Special Invitees" to assist in its deliberations.

4. The Committee shall submit its report by 27 April 2018.

5. This issues with the approval of the Hon'ble Union Finance Minister and Chairperson, GST Council.

  
(Arun Goyal)  
Special Secretary

Copy to:

- i. PS to Hon'ble Finance Minister, Government of India, North Block, New Delhi;
- ii. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi;
- iii. All Members of GoM on RCM through the Nodal officers of the State of Bihar, Chhattisgarh, Kerala, Punjab and Uttar Pradesh with a request to intimate the Hon'ble Ministers regarding their nomination as Members of the Group of Minister on Reverse Charge Mechanism ("GoM on RCM");
- iv. The Finance Secretary, Government of India, North Block, New Delhi;
- v. Chairperson, CBEC, North Block, New Delhi;
- vi. Nodal officers of all the States and Centre from CBEC

  
Special Secretary