



Agenda for 40th GST Council Meeting

12 June 2020

Volume – 3



File No: 368/40th GSTCM/GSTC/2020

GST Council Secretariat

Room No.275, North Block, New Delhi

Dated: 05th June 2020

Notice for the 40th Meeting of the GST Council scheduled on 12th June 2020 through video conferencing

The undersigned is directed to refer to the subject cited above and to say that the 40th Meeting of the GST Council will be held on 12th June 2020 through **Video Conferencing** as follows:

Friday, 12th June, 2020 : 1100 hours onwards

2. The agenda items for the 40th Meeting of the GST Council will be communicated in due course of time.
3. Respective State NIC units may be contacted for details regarding Video Conferencing.
4. Please convey the invitation to the Hon'ble Members of the GST Council to attend the Meeting.

(-Sd-)

(Dr. Ajay Bhushan Pandey)

Secretary to the Govt. of India and ex-officio Secretary to the GST Council

Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments, Union Territories of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network

Agenda Items for the 40th Meeting of the GST Council on 12th June 2020

1. Confirmation of the Minutes of 39th GST Council Meeting held on 14th March 2020
2. Review of Revenue Position
3. Issues recommended by the Law Committee for the consideration of the GST Council
 - i. Amendment in CGST Rules to prescribe the rates for Composition Scheme under Section 10(2A)
 - ii. Proposal to issue Removal of difficulty order for extending the time limit for revocation of cancellation of registration
 - iii. Notification of provisions of the Finance Act, 2020 amending various sections of the CGST Act and the IGST Act
 - iv. Reduction of late fees and rate of interest for small taxpayers (taxpayers with aggregate turnover up to Rs. 5 crore) for the tax period May, 2020, June, 2020 and July, 2020
 - v. Reduction in rate of interest for delay in payment of GST for remaining part of Financial Year 2020-21
 - vi. Reduction in late fees for FORM GSTR-3B for months from July, 2017 to January, 2020 - One time amnesty to clean up pendency in return filing in GST regime
4. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
5. Decisions of the GST Implementation Committee (GIC) for information of the Council
6. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
7. Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh
8. Quarterly Report of the National Anti-Profiteering Authority (NAA) for the quarter January to March 2020 for the information of the GST Council
9. Constitution of Grievance Redressal Committee at CBIC Zonal / State level for redressal of grievance of taxpayers on GST related issues
10. Any other agenda item with the permission of the Chairperson
 - i. Sharing of GST data with Comptroller and Auditor General of India for the purposes of GST audit
11. Date of the next meeting of the GST Council

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Agenda Item 10 (i): Sharing of GST data with Comptroller and Auditor General of India for the purposes of GST audit

Comptroller and Auditor General of India, in his letter dated 28/09/2018, requested the Finance Minister in his capacity as Chairman of the GST Council to impress upon the States and CBIC the need for regular and structured flow of data and issue suitable directions to all States/UTs and CBIC to formalize the data sharing protocol. CAG has been emphasizing on the need for unrestricted access to all GST data of all taxpayers. This issue was discussed at various for a including a meeting of some officers of Central and State tax administration on this issue on 3rd May, 2019 and then in the officers' meeting before the GST Council on 20th June, 2019. The matter was placed before the GST Council in its 35th meeting held on 2st June, 2019 in New Delhi.

2. In the 35th GST Council meeting, officers from GST Council made a presentation. During the meeting, the Principal Director (Audit), CAG informed that an API Data Scheduler had been developed, which would draw data from APIs of GSTN. In addition, access was also needed to review the back-office functions and reports being generated by CBIC and the States.

3. The Council approved to refer the issue of data sharing with officers of CAG by the Central and State Tax administrations in GST regime to the Law Committee for further deliberations. The matter was discussed in the next meeting of the GST Law Committee meeting held on 28th June, 2019 in which officers from the CAG office also participated. However, no consensus could be reached with respect to sharing of GST data with CAG. The issues was further deliberated in the meeting of the GST Law Committee held on 7th November, 2019 and the Law Committee recommended that as was the practice before introduction of GST in Centre as well as most of the States, jurisdiction based digital access to GST data should be given to audit officers for conduct of audit. Since this was only a continuance of the existing practice, CBIC (Systems) has started providing jurisdiction-based digital access to audit officers from December 2019 and 111 user-ids with different privileges have already been created. These officers can access 49 different reports and a user management module has also been made accessible to audit officers.

4. Subsequent to the 35th GSTC meeting, office of CAG has been requesting for unrestricted access to all the GST data of all the taxpayers in the country from GSTN servers through APIs, for the purpose of audit. The matter is placed before the GST Council for discussion and direction.