

## Goods and Services Tax Council – Journey so far;

GST Council met 30 times, took 918 decisions since its Constitution;

96% of decisions already been implemented through 294 Notifications

Posted On: 28 OCT 2018 11:14AM by PIB Delhi

Till date, the Goods and Services Tax ( GST) Council has taken 918 decisions related to GST laws, rules, rates, compensation and taxation threshold etc. More than 96% of the decisions have already been implemented through 294 Notifications issued by the Central Government and the remaining are under various stages of implementation. Almost equal number of corresponding SGST Notifications have been issued by each State.

The GST Council Members under the Chairpersonship of the Union Finance Minister have spent long hours discussing the broad contours as well as the nitty gritty of the new GST regime in a harmonious and collaborative spirit. Till now, 30 GST Council Meetings have taken place. Detailed Agenda Notes were prepared before every GST Council Meeting and discussed in the preparatory Officer's Meeting to enable the Council Members to fully appreciate the issues under consideration. The Detailed Agenda Notes for the 30 GST Council Meetings ran into 4730 pages. The discussions in the GST Council were very detailed, reflecting the collective wisdom of the Council and this has been captured exhaustively in the Minutes of the 30 Council Meetings running into 1394 pages.

The GST Council was constituted on 15<sup>th</sup> September 2016 under Article 279A of the Constitution. It consists of the Union Finance Minister (Chairperson), Union Minister of State in charge of the Revenue or Finance and the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government. Union Revenue Secretary is the *ex-officio* Secretary to the GST Council. The working of GST Council has ushered in a New Phase of Cooperative Federalism where the Central and the State Governments work together to take collective decisions on all issues relating to Indirect Tax regime of the country.

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(Release ID: 1550992)