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GOODS AND SERVICES TAX COUNCIL
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F. No. 350/Future Initiative/GSTC/2019 /
11.06.2020

OFFICE MEMORANDUM

Sub: Re -Constitution of Committee of Officer (COO) on GST Audit— reg.

In supersession of this office's OM 2050 dt 21.2.2020 regarding constitution of Committee of Officer (COO) on GST Audit in terms of decision in the 1st National GST Conference on 25.11.2019 to have joint & collaborative efforts for GST Audit, capacity building for audit and to follow uniform practices for GST Audit in Centre and State Tax administration, the said Committee of Offices on GST Audit has been re-constituted, consisting of the following members:

Centre	State/UT	GSTN	GST Council Sectt.
1. Addl. DG, DG Audit Headquarters, CBIC - [Convenor]	1. Commissioner of Commercial Taxes, Karnataka (Shri Srikar M. S.)	EVP, GSTN	Joint Secretary, (S.K. Rahman)
2. Pr. Commissioner/ Commissioner, GST Policy Wing, CBIC	2. Commissioner of Commercial Taxes, Rajasthan (Dr Preetam B. Yashvant)		Director (Ms. Ujjaini Datta)
3. Pr. Commissioner, Meerut (Shri S. V. Singh)	3. Addl Commissioner of Commercial Taxes, Karnataka		Deputy Commissioner, (Shri Rakesh Agarwal)
4. Pr ADG/ADG, DGGI, Hqr, CBIC	4. Special Commissioner of State Tax, NCT of Delhi (Shri Udit Prakash Rai)		
5. Pr. ADG/ADG, DG Analytics & Risk Management	5. Special Commissioner, State Tax, Gujarat (Shri Samir Vakil)		
6. Pr. ADG/ADG, NACIN, Faridabad	6. Additional Secretary, State Tax, Bihar (Shri Arun Kumar Mishra)		
	7. Joint Commissioner, State Tax, Maharashtra (Shri Prasad Joshi)		
	8. Joint Commissioner, State Tax, Tamil Nadu (Shri C.Palani)		
	9. Joint Commissioner, State Tax, West Bengal (Shri Narayan Chandra Guriya)		
	10. Joint Commissioner (TRU), Commercial Tax HQ Lucknow, Uttar Pradesh (Shri Sanjay Kumar Pathak)		
	11. Deputy Commissioner, State Tax, Uttarakhand (Shri Praveen Gupta)		
	12. Deputy Commissioner (ST), Puducherry (Shri K. Sridhar)		

2. The terms of reference (TOR) for COO on GST Audit shall be to study, examine and suggest:
 - a. to prepare a comprehensive All India GST Manual taking into account procedures & practices in vogue in different States and Centre;
 - b. to explore having joint and collective GST Audit by Centre & State for the taxpayers in many sectors that have all India presence like Telecom, Airlines, Banking, Railway etc.;
 - b. to explore having joint and collective GST Audit by Centre & State for the taxpayers in many sectors that have all India presence like Telecom, Airlines, Banking, Railway etc.;
 - c. to explore conducting thematic audit by both tax administration;
 - d. using capability of data analytics developed by DGARM for identification of State taxpayers for audit;
 - e. to suggest measures of capacity building in Services for focused approach on audit of Services sector; and
 - f. to build knowledge on financial accounting and focused approach towards interpreting business contract/agreement and understanding of system driven business process through SAP, Oracle, Tally etc.;
3. The COO on GST Audit may submit its report within a period of two months.
4. This issues with the approval of the Finance Secretary, Govt. of India.


(Rakesh Agarwal)


Deputy Commissioner, GST Council

To,

All Members of the COO of State and Centre on GST Audit under GST

Copy to

- 1) OSD to the Revenue Secretary, North Block, New Delhi
- 2) PPS to the Chairman, CBIC, North Block, New Delhi


Deputy Commissioner, GST Council