



Office of the Goods & Services Tax Council Secretariat
Tower-II, 5th Floor, Jeevan Bharati Building, New Delhi

592/GroupOfOfficers/2025/GSTC/2025

Date: 30-01-2025

OFFICE MEMORANDUM

Subject: Constitution of Group of Officers on implementation of Risk-based GST Registration process and aligning the same with passing on of Input Tax Credit – reg.

In its 55th Meeting held on 21.12.2024, the GST Council deliberated on the need for implementing different categories of GST registration based on Risk Assessment and aligning the registration process with passing on of Input Tax Credit (ITC).

2. In the aforesaid meeting, the GST Council recommended constitution of a Group of Officers to deliberate and recommend detailed guidelines and parameters for the same.

3. Accordingly, a Group of Officers (GoO) is hereby constituted with the following composition:

Officers - Centre	Officers - States	Officers - GST Council Secretariat	Officer - GSTN
1.Commissioner, GST Policy Wing, CBIC (Co-Convener) 2.Joint Secretary, TPRU 3.Additional Commissioner, GST Policy Wing, CBIC	1.Chief Commissioner, State Tax, Gujarat (Co-Convener) 2.Chief Commissioner, State Tax, Andhra Pradesh 3.Commissioner of Commercial Taxes, Bihar 4.Commissioner, State Tax, Delhi 5.Commissioner, State Tax, Goa 6.Commissioner of Commercial Taxes, Karnataka 7.Commissioner, State Tax, Maharashtra	1.Joint Secretary, GST Council Secretariat 2.Director/Deputy Secretary, GST Council Secretariat	EVP, GSTN

	8.Commissioner of Commercial Taxes, Tamil Nadu		
	9.Principal Secretary and Commissioner of Commercial Taxes, Telangana		
	10.Commissioner, State Tax, Uttar Pradesh		

4. The Terms of Reference (ToR) of the Group of Officers are:

- i. To analyse the GST registration process to make it more streamlined for genuine tax payers while tightening controls to prevent fraudulent registrations and ITC claims;
- ii. To recommend detailed guidelines and parameters for risk-based registration process and aligning the same with passing on of ITC;
- iii. To examine the requirement of amendment(s) to the GST Act & Rules for the same; and
- iv. To align the business processes on GST system with the changes in the Law and Rules recommended for implementing risk-based registration process.

5. The GoO is to submit its report by 28.02.2025 for further deliberation by the Law Committee.

6. GST Policy Wing, CBIC shall provide the necessary secretarial assistance to the GoO.

This issues with the approval of Competent Authority.

SHAIFALI G.SINGH
DIRECTOR

To,

1. All Members of the Group of Officers.

Copy to

1. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi
3. PPS to the Revenue Secretary, North Block, New Delhi
4. PPS to the Chairman, CBIC, North Block, New Delhi
5. Commissioner, GST Policy Wing, CBIC
6. The CEO, GSTN
7. Nodal Officers of all States

