



**OFFICE OF THE GOODS & SERVICES TAX COUNCIL SECRETARIAT**  
**5<sup>th</sup> Floor, Tower-II Jeevan Bharthi, Connaught Place, New Delhi-110001**

F.No. GoM-RevenueAnalysis/GSTC/2021

03-03-2025

**OFFICE MEMORANDUM**

**Subject: Partial Modification to the Group of Ministers (GoM) on Analysis of Revenue from GST**

In its 55<sup>th</sup> Meeting held on 21.12.2024 in Jaisalmer, Rajasthan, the GST Council decided that the GoM on Analysis of Revenue from GST may be reconstituted with revised Terms of Reference. Accordingly, the GoM on Analysis of Revenue from GST is reconstituted as hereunder.

2. The Composition of the GoM would be as follows:

<b>S No</b>	<b>Name</b>	<b>Designation and State</b>	<b>Position</b>
1	<b>Dr. Pramod P. Sawant</b>	<b>Chief Minister, Goa</b>	<b>Convenor</b>
2	Sh. Samrat Chaudhary	Deputy Chief Minister, Bihar	Member
3	Sh. Om Prakash Choudhary	Minister of Finance, Chhattisgarh	Member
4	Sh. Kanubhai Desai	Minister of Finance and Energy, Gujarat	Member
5	Sh. Payyavula Keshav	Minister of Finance; Planning; Commercial taxes & legislative, Andhra Pradesh	Member
6	Sh. Ajit Pawar	Deputy Chief Minister, Maharashtra	Member
7	Sh. Harpal Singh Cheema	Minister of Finance, Punjab	Member
8	Sh. Thangam Thennarasu	Minister of Finance and Human Resources Management, Tamil Nadu	Member
9	Sh. Mallu Bhatti Vikramarka	Minister of Finance & Planning, Energy, Telangana	Member

3. The **Terms of Reference (ToR)** for the GoM are as follows:

**i. State-wise Revenue Trend Analysis:**

- Analyse state-wise revenue collection trends, including the identification of revenue patterns across sectors and regions.
- Review details of revenue from inter-State outward supply.
- Review sector-wise analysis and identify and recommend sectors specific issues that need policy intervention or enforcement measures.

**ii. Analysis of impact of economic and other factors on GST Revenue:**

- Analyse the effect of macroeconomic policy changes and sectoral/geographical factors on GST revenue, including the specific challenges faced by agrarian and smaller states.
- Analyse the consequences of amendments made in the GST Act and rules/ notifications.

**iii. Anti-Evasion and Compliance Tools Integration:**

- Review and recommend harmonization of anti-evasion, audit, and scrutiny tools developed by various agencies (e.g., NIC, GSTN, DG ARM, State Governments) to create a unified enforcement and compliance platform.

**iv. Policy Recommendations for Revenue Augmentation:**

- Suggest suitable measures/Policy intervention for course correction for revenue augmentation particularly for the States suffering high revenue shortfall.

4. Department of Revenue shall provide the necessary secretarial assistance to the GoM.

5. Office Memorandum No. GoMAnalysisofRevenue/GSTC/2021 dated 09.06.2021, OM No. 844/GoMforRevenueAnalysis/GSTC/2018 dated 01.01.2019 and OM No. GoM-AnanalysisotRevenue/GSTC/2021 dated 11.07.2023 on the subject cited above are hereby superseded.

This issues with the approval of the competent authority.

Digitally signed by  
Reshma R Kurup (RESHMA R KURUP)  
Date: 03-03-2025 Under Secretary  
17:58:18

To,

The Hon'ble Members of the GoM.

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 for Finance, Government of India, North Block, New Delhi;
3. The Nodal Officers of the States of Goa, Bihar, Chhattisgarh, Gujarat, Andhra Pradesh, Maharashtra, Punjab, Tamil Nadu and Telangana with the request to intimate the Hon'ble Minister regarding their nomination as Members of the Group of Ministers on Analysis of Revenue
4. PPS to Revenue Secretary, North Block, New Delhi.
5. PPS to Chairman CBIC, North Block, New Delhi.
6. PPS to Additional Secretary (Revenue), North Block, New Delhi.
7. PPS to Joint Secretary (TPRU), North Block, New Delhi.
8. PPS to Joint Secretary (Revenue), North Block, New Delhi.
9. Nodal Officers of all the States

(RESHMA R KURUP)  
Under Secretary