GOODS AND SERVICES TAX COUNCIL
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F.No.1414/Re-constitutionofofficerscommittees/GSTCS/2026 Date: 03.11.2026

Office Memorandum

Subject: Re-constitution of Officers' Committees under GST – reg.

In pursuance of the decision in the 14th GST Council Meeting, a three-tier structure was constituted vide GST Council Secretariat OM No. F. No. 25/Committees-1/GST Council dated 29 May 2017 to ensure a smooth roll-out of GST. This consisted of the Office of the Secretary to the GST Council, a GST Implementation Committee (GIC) and eight (8) Standing Committees besides eighteen (18) Sectoral Groups representing various sectors of the economy.

2. Now, after nine years of implementation, the GST system has stabilised. Further, extensive rationalisation of rates of both goods and services was carried out consequent to the recommendations of the 56th GST Council Meeting. Accordingly, a need was felt to rationalise the existing Officers' Committees to reflect the requirements of the current day. The composition and functioning of the various Officers' Committees were discussed in the 57th GST Council Meeting held on 08.10.2026.

3. As approved by the GST Council in its 57th Meeting, in supersession of the provisions of OM No. F. No. 25/Committees-1/GST Council dated 29 May 2017, the existing Committees are rationalised as outlined in the succeeding paragraphs.

4. For supporting the GST Council in the discharge of its mandate, the following three-tier structure shall be constituted:

i. Office of the Secretary to the GST Council;

ii. GST Implementation Committee (GIC); and

iii. Standing Committee of Officers.

5. All other Officers' Committees are discontinued. The composition and Terms of Reference of the GST Implementation Committee (GIC) and the Standing Committee of Officers are set out in Annexure-I to this Office Memorandum.

6. The GIC shall be the decision-making body at the top tier and shall take up cases referred to it by the Office of the Secretary to the GST Council. The GIC shall take decisions on issues mandated by the GST Council and, where necessary, place issues of importance before the Secretary to the GST Council/Union Finance Minister/GST Council for decision. As approved in the 26th GST Council Meeting, the GIC shall also function as the Information Technology Grievance Redressal Committee (ITGRC).

7. In view of the exigencies of time and other reasons, it may not be possible for all the Members of the Committees to meet in person. Accordingly, the

Committees may evolve their own procedures for meetings and make use of video conferencing, suitable messaging applications etc., for timely and expeditious consideration of matters.

8. The agenda items for meetings of the Standing Committee of Officers shall be circulated in advance to all States. Non-member States may also request co-option/participation in meetings for specific items, which shall ordinarily be allowed by the Conveners. Records of Discussions of these meetings shall be maintained and circulated to all States to maintain institutional memory. The quorum for meetings of the Standing Committee shall be 75% of its total membership.

9. This issues with the approval of the Chairperson, GST Council.

Digitally signed by
Pankaj Kumar Singh
Date: 03-11-2026
15:20:20

(Pankaj Kumar Singh)

Additional Secretary

To:

1. Convenors of the Committees.

2. Nodal Officers for GST from all the States for wide circulation and informing the members from their respective States.

3. Commissioner, GST Policy Wing, CBIC, for informing the concerned members from CBIC.

Copy for information to:

1. Chairman, CBIC.
2. All Members, CBIC.
3. Additional Secretary, Department of Revenue.
4. CEO, GSTN.
5. Joint Secretary, Department of Revenue.
6. PS to Hon'ble Union Finance Minister.
7. PS to Hon'ble Minister of State (Finance – Revenue).
8. OSD to Secretary, Department of Revenue.

ANNEXURE-I

GST Implementation Committee

Members – Centre	Members – State	Member – GSTCS
1. Member (GST), CBIC (Convenor) 2. Pr. DG Systems, New Delhi, CBIC 3. Pr. Chief Commissioner CGST Zone, Delhi, CBIC 4. Additional Secretary/Special Secretary (Revenue)	1. Additional Chief Secretary, Haryana 2. Chief Commissioner State Tax, Gujarat 3. Commissioner State Tax, Tamil Nadu 4. Commissioner State Tax, West Bengal	1. Additional Secretary, GST Council Secretariat

Terms of Reference

- The GIC shall be the decision-making body at the top tier and shall formulate its procedure for working. It shall take up cases referred to it by the Office of the Secretary to the GST Council. The GST Council Secretariat shall provide support in terms of coordination, documentation and technical inputs on various issues and any other matters assigned to it by the GST Council.
- The GIC shall take decisions to the extent possible and, where necessary, place the issues of importance before the Secretary to the GST Council/Union Finance Minister/GST Council for decision.
- As approved in the 26th GST Council Meeting, the GIC shall also function as the ITGRC.

Standing Committee of Officers

Members – Centre	Members – State	Member – GSTCS	Member – GSTN
1. Commissioner, GST Policy	1. Commissioner State Tax (CST), Maharashtra **(Co-Convener)** 2. CST, Uttar Pradesh		

Wing, CBIC **(Co-Convener)** 2. Principal Commissioner/Commissioner, GST-Investigation, CBIC 3. Pr. ADG/ADG, DGGST, CBIC, New Delhi (Headquarters) 4. Joint Secretary, TRU-I **(Co-Convener)** 5. Joint Secretary, TRU-II **(Co-Convener)** 6. Joint Secretary, DoR 7. Pr. Commissioner/Commissioner, Mumbai Central 8. Pr. Commissioner/Commissioner, Delhi West 9. Pr. Commissioner/Commissioner, Bengaluru South	3. Chief Commissioner State Tax, Gujarat 4. Commissioner Commercial Taxes (CCT), Tamil Nadu 5. CCT, Karnataka **(Co-Convener)** 6. Chief Commissioner State Tax, Rajasthan 7. CST, West Bengal 8. CST, Keralam 9. CST, Punjab 10. CCT, Jharkhand 11. CST, Chhattisgarh 12. CCT, Meghalaya	Joint Secretary	EVP (Services)

Terms of Reference

- The Committee shall examine:
  - draft amendments and proposals relating to Acts, Rules, Notifications, Circulars, Forms etc.;
  - drafting of Rules, Notifications, Circular, Forms etc.;
  - simplification of Business Processes;
  - examination of representations on issues of law; and
  - all issues that were hitherto being examined by the erstwhile Fitment Committee.
- The Committee shall take up cases referred to by Members of the Council or by the Office of the Secretary to the GST Council.