

Confidential



Agenda for 43rd Meeting of the GST Council

28th May 2021

Volume – 2





GST Council Secretariat

New Delhi

Dated: 16th May 2021

Notice for the 43rd Meeting of the GST Council Scheduled on 28th May 2021

The undersigned is directed to refer to the subject cited above and convey that the 43rd Meeting of the GST Council would convene on **28th May 2021 (Friday)** through Video Conference. The schedule of the meeting is as follows:

28th May 2021 (Monday) : 1100 Hours onwards

2. Please convey the invitation to the Hon'ble Members of the GST Council to attend the Meeting.

(-Sd-)

(Tarun Bajaj)

Secretary to the Govt. of India and ex-officio Secretary to the GST Council

Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments, Union Territories (with legislature) of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State/UT Government as a Member of the GST Council about the above said meeting.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network

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Discussion on Agenda Items

Agenda Item 6 – Ad-hoc Exemptions Orders issued under Section 25(2) of Customs Act, 1962 to be placed before the GST Council for information

In the 26th GST Council meeting held on 10th March, 2018, it was decided that all ad hoc exemption orders issued with the approval of Hon'ble Finance Minister as per the guidelines contained in Circular No. 09/2014-Customs dated 19th August, 2014, as was the case prior to the implementation of GST, shall be placed before the GST Council for information.

2. The details of the ad hoc exemption orders issued are as follows:

Order No.	Date	Remarks	ISSUING AUTHORITY
AEO No. 01-A of 2020	10 th September 2020	Request from the Ministry of External Affairs for exemption from payment of Customs Duties for procurement of 04 Special Armoured vehicles. (Annexure-I).	Commissioner Customs & EP CBIC
AEO No. 02 of 2020	05 th October 2020	Request from Shri Gajendra Haldea for exemption from import duties on import of life saving drug Romidepsin for personal use. (Annexure-II).	
AEO No. 01 of 2021	09 th February 2021	Request from Shri Mihir Kamat for seeking exemption from payment of import duty for import of lifesaving drug Zolgensma, for gene replacement therapy, for personal use. (Annexure-III).	
AEO No. 02 of 2021	11 th March 2021	Request from the Ministry of Home Affairs, Government of India for the equipment received on gratis basis for setting up a Cyber Lab at CAPT Bhopal from the United States of America (Annexure-IV).	
AEO No. 03 of 2021	15 th April 2021	Request from Shri Rajdipsinh Rathod for seeking exemption from payment of import duty for import of lifesaving drug Zolgensma, for gene replacement therapy, for personal use. (Annexure-V).	
AEO No. 04 of 2021	3 rd May 2021	Seeks to exempt IGST on imports of specified COVID-19 relief material donated from abroad, up to 30th June, 2021. (Annexure-VI)	JS ,TRU CBIC

3. All these Notifications are issued under sub-section (2) of section 25 of the Customs Act, 1962 (52 of 1962) but the whole of the Integrated Tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) is getting exempted . Hence these Notifications issued by CBIC are placed for the information of GST Council.

F. No. 462/03/2020-Cus.V
Ad-hoc Exemption Order no. 01 of 2020
Issued under section 25(2) of the Customs Act, 1962

Government of India
 Ministry of Finance
 Department of Revenue

Room no. 227A, North Block, New Delhi – 110001
 Dated 10th September, 2020

To

The Chief Commissioner of Customs (Delhi Zone),
 New Custom House, Near I.G.I. Airport & Cargo Complex,
 New Delhi-110 037.

Subject: Waiver of Customs Duty under Section 25 (2) of Customs Act, 1962 for import of 04 Armored Vehicles by MEA – reg.

Madam,

The undersigned is directed to refer to a request of Ministry of External Affairs (copy enclosed) seeking exemption from payment of Customs Duty in terms of Section 25 (2) of Customs Act, 1962 for import of 04 Special Armored Vehicle.

2. It has been informed by MEA that the 04 vehicles will be used to provide appropriate transport to the visiting Head of State/Head of Government for Bilateral or Multilateral engagements during their State & Official visits to India. The said vehicles are being procured from M/s Daimler Chrysler, Germany for Euro 24,58,166.40. It has been informed that the vehicles are tentatively scheduled to arrive at ICD, Faridabad.

3. Under the circumstances of public interest as mentioned above and in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts the said goods, i.e. 04 Special Armored Vehicles, valued at Euro 24,58,166.40 (EURO Twenty Four Lacs Fifty Eight Thousand and One Hundred Sixty Six and Forty Cents only) as per Annexure from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975, and, whole of the Integrated Tax and Compensation Cess leviable thereon under section 3 of the Customs Tariff Act, 1975, subject to the conditions that the goods imported

- a) shall be used for the purpose for which it is being imported;
- b) shall not be put to any commercial use;
- c) shall not be sold, gifted, disposed of or used in any manner other than that specified in this order, without prior permission of the Central Board of Indirect Taxes and Customs;
- d) shall be open for inspection by the Customs Officer;

4. An undertaking to comply with the conditions mentioned in Para 3 above shall be given by the Importer before the jurisdictional Commissioner of Customs for claiming benefit of exemption under this order at the time of clearance along with copies of documents pertaining to the import, such as the Bills of Entry, Bills of Lading, Invoices, etc.

 2020


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F. No. 462/03/2020-Cus.V
Ad-hoc Exemption Order no. 01 of 2020
Issued under section 25(2) of the Customs Act, 1962

5. This exemption order does not ipso facto exempt the goods from the requirements under other Acts to be fulfilled at the time of import.
6. Any infringement of conditions of the AEO shall invite further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.
7. This order shall be valid for goods imported up to 31.10.2020.

Enclosures: Annexure in 13 pages.

Yours faithfully,


(Sanjeet Singh)
10.09.2020
OSD (Cus V)
Telephone - 23095541

Copy to:

- Sh. Manish Saxena, Commissioner of Customs, ICD Patparganj, Gazipur, Delhi 110096
- Sh. Nagesh Singh, Chief of Protocol, Ministry of External Affairs, New Delhi
- Ms Shefali S Andaleeb, Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.


(Sanjeet Singh)
10.09.2020
OSD (Cus V)
Telephone - 23095541

(S)

F. No. 461/05/2020-Cus V
Ad-hoc Exemption Order no. 2 of 2020
Issued under section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

Room no. , North Block, New Delhi – 110001
5th 1st October, 2020

To,
The Chief Commissioner of Customs,
New Custom House,
New Delhi- 110037.

Sir,

Subject: Request for Special Exemption from payment of Customs Duty under Section 25 (2) of Customs Act, 1962 on import of a Gait Walker – reg.

The undersigned is directed to refer to a request received from Mr. Gajendra Haldea, C-1/69, Bapa Nagar, New Delhi, (hereinafter referred to as the applicant) seeking exemption from payment of duty in terms of Section 25 (2) of Customs Act, 1962, for import of a life saving drug Romidepsin for personal use of the applicant who is suffering from a rare form of lymphoma malignancy.

2. He has also informed that the drug Romidepsin has been prescribed to him by his physician and has submitted a certificate from the Directorate General of Health Service that the said drug Romidepsin is a life saving drug (copy enclosed). It has also been informed that since the drug Romidepsin is yet to be approved by Drug Controller General India (DCGI) hence it is not manufactured in India and also not allowed to be imported for commercial purpose. Therefore, import of such drugs is only allowed for personal use on basis of a license issued by DCGI. The applicant has submitted the copy of the license granted by DCGI for import of the drug Romedepsin for his personal use (Copy enclosed).

3. Under circumstances of an exceptional nature as mentioned above and in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts 36 Injections (10 mg per vial) of the drug Romidipsin from the whole of the duty of Customs leviable thereon which is specified in the first schedule to the Customs Tariff Act, 1975, and, whole of the IGST leviable thereon under section 3 of the Customs Tariff Act, 1975, subject to the condition that the imported goods will be used for the applicant and will not be put to other use.

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F. No. 461/05/2020-Cus V
Ad-hoc Exemption Order no. 2 of 2020
Issued under section 25(2) of the Customs Act, 1962

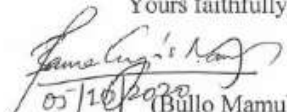
4. An undertaking that the goods covered by this Order will be used solely by the applicant for his personal use and shall not be put to any other use shall be submitted by the applicant to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.

5. Any infringement of conditions of this Order should be brought to the notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.

6. This order is valid for imports made up to 22.12.2020.

Enclosures: As above

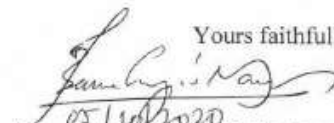
Yours faithfully,


05/10/2020 (Bullo Mamu)
Under Secretary to the Govt. of India

Copy to:

- Mr. Gajendra Haldea, C-1/69, Bapa Nagar, New Delhi.
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- ✓ Guard File.

Yours faithfully,


05/10/2020 (Bullo Mamu)
Under Secretary to the Govt. of India

F. No. 461/01/2021-Cus V
Ad-hoc Exemption Order no. 1 of 2021
Issued under section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

Room no. 227A, North Block, New Delhi – 110001

Dated the 9th February 2021

To,
The Chief Commissioner of Customs,
Mumbai –III
Mumbai

Sir,

Subject: Request for Special Exemption from payment of Customs Duty under Section 25 (2) of Customs Act, 1962 on import of Zolgensma– reg.

The undersigned is directed to refer to a request received from Mr. Mihir Kamat, father of 5 month old Teera Kamat, seeking exemption from payment of duty in terms of Section 25 (2) of Customs Act, 1962, for import of Zolgensma, a drug for gene replacement therapy.

2. He has informed that:

- (i) his daughter, Teera Kamat, has been diagnosed with Spinal Muscular Atrophy, type 1, a severe, rare, early-onset genetic disorder that affects a child's nervous system and eventually kills the baby as the condition progresses. Without this said drug, the child may not live to see her 2nd birthday.
- (ii) they raised money (INR 16 crores) to cover costs for a revolutionary gene replacement therapy, Zolgensma, priced at USD \$2.125 million, to save her life, through crowd funding.
- (iii) they have obtained approval from DGCI to import this life saving medicine for personal use.
- (iv) the drug Zolgensma needs to be imported from USA and as per the doctor's advice and the infant's weight, 27.5 ml of the drug would be required for the treatment.
- (v) The drug is expected to be imported as 1 package with 5 vials of 5.5ml doses of medicine each.

2.1 They have requested for waiving off the customs duties and GST on the import of this lifesaving drug Zolgensma.

3. In view of the exceptional circumstances as mentioned above, the Central Government in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), being satisfied that it is necessary in the public interest so to do, hereby exempts 27.5 ml of Zolgensma (5 vials of 5.5ml doses or as applicable), from the whole of the Integrated Tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975, subject to the

F. No. 461/01/2021-Cus V
Ad-hoc Exemption Order no. 1of 2021
Issued under section 25(2) of the Customs Act, 1962

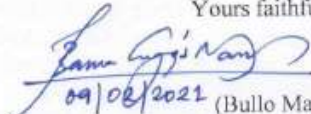
condition that the imported goods will be used for the treatment of Ms. Teera Kamat and will not be put to other use. The said drug is already exempt from payment of BCD under Sl. No. 607 of Notification 50/2017- Customs dated 30th June, 2017, subject to conditions therein.

4. An undertaking that the goods covered by this Order will be used solely for the treatment of Ms. Teera Kamat and shall not be put to any other use shall be submitted by the applicant to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.

5. Any infringement of conditions of this Order should be brought to the notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.

6. This order is valid for imports made up to 08.05.2021

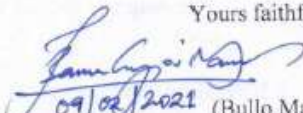
Yours faithfully,


09/06/2021 (Bullo Mamu)
Under Secretary to the Govt. of India

Copy to:

- Mr. Mr. Mihir Kamat, 401/402, Akshay, 20, Amritvan Complex, Goregaon East, Mumbai-400063, Maharashtra.
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.

Yours faithfully,


09/06/2021 (Bullo Mamu)
Under Secretary to the Govt. of India

F. No. 462/10/2020-Cus V
Ad-hoc Exemption Order no. 2 of 2021
Issued under section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

Room no. 227A, North Block, New Delhi – 110001

Dated the 11th March 2021

To,
The Principal Commissioner of Customs ACC (Import),
New Custom House, Near I.G.I. Airport,
New Delhi-110037

Sir,

Subject: ATA Course-IN 18 DFEG01, "Digital Forensics Equipment Grant Consultation"
Program – reg.

The undersigned is directed to refer to a request received from Bureau of Police Research & Development (BPR&D) for seeking exemption from payment of duty in terms of Section 25 (2) of Customs Act, 1962, for the equipment received on gratis basis for setting up a Cyber Lab at CAPT Bhopal from the United States of America.

2. It has been informed that:

- (i) Bureau of Police Research & Development is conducting ATA Course-IN 18 DFEG01, "Digital Forensics Equipment Grant Consultation". The program is scheduled from 15.03.2021 to 26.03.2021. The ATA Courses are a regular exercise of BPR&D in collaboration with the United States of America
- (ii) The cost of equipment has been informed as USD 546,440.82 (Rs. 4,10,06,285.23 i.e., Rupees four Crore ten lakh six thousand two hundred eighty-five and paise twenty-three only, as per the rate of exchange of USD to Indian Rupees as on date).
- (iii) The training program is conducted by BPR&D by looking into the growing need of the country to strengthen the Indian Police Forces to meet the formidable challenge from terrorists and disruptive elements in criminal matters. The participants of the program exchange best practices and increase cooperation with Indian Law enforcement to investigate and respond to terrorist incidents.

2.1 Bureau of Police Research & Development has requested for waiving off the customs duties and GST for the equipment received on gratis basis for setting up a Cyber Lab at CAPT Bhopal.

3. In view of the exceptional circumstances as mentioned above, the Central Government in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), being satisfied that it is necessary in the public interest so to do, hereby exempts equipment for setting up a Cyber Lab at CAPT Bhopal, as per Annexure, from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975, and, whole

F. No. 462/10/2020-Cus V
Ad-hoc Exemption Order no. 2 of 2021
Issued under section 25(2) of the Customs Act, 1962

of the Integrated Tax leviable thereon under Section 3 of the Customs Tariff Act, 1975, subject to the condition that the imported goods:

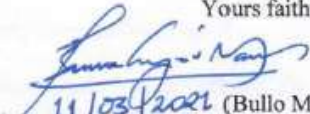
- a) shall be used only for the purpose for which it is being imported;
- b) shall not be put to any commercial use;
- c) shall not be sold, gifted, disposed of or used in any manner other than that specified in this order, without prior permission of the Central Board of Indirect Taxes and Customs; and
- d) shall be open for inspection by the Officer of Customs.

4. An undertaking to comply with the conditions mentioned in Para 3 above shall be submitted by the applicant to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.

5. Any infringement of conditions of this Order should be brought to the immediate notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.

6. This order is valid for imports made up to 10.06.2021

Yours faithfully,

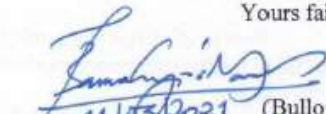

11/03/2021 (Bullo Mamu)
Under Secretary to the Govt. of India

Enclosed: Annexure

Copy to:

- Shri D S Sandhu, Assistant Director (Trg./FC), Bureau of Police Research & Development, New Delhi 110037.
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.

Yours faithfully,


11/03/2021 (Bullo Mamu)
Under Secretary to the Govt. of India

J20/FC SECTION-HQ BPRD

Annexure

10	EA	Backup Software	Backup Software	\$29.99	\$ 299.90
3	EA	External Hard Drive	8TB	\$173.99	\$ 521.97
1	EA	Printer	Black	\$84.62	\$ 84.62
2	EA	Printer Toner	Extra cartridge	\$62.63	\$ 125.26
3	EA	Wireless Router	Dual-band	\$90.25	\$ 270.75
15	EA	Portable Hub	USB 3.0, 4 port	\$24.22	\$ 363.30
45	EA	External Hard Drive	4 TB	\$103.40	\$ 4,653.00
50	EA	Flash Drives	32 GB	\$12.75	\$ 637.50
5	EA	Charging Station	Desktop USB, 5-Port	\$16.23	\$ 81.15
20	EA	Power Strips	International-compatible Power Strips	\$34.16	\$ 683.20
4	EA	Lab Cases	Hardened Cases to store lab	\$296.99	\$ 1,187.96
50	EA	Evidence Bags - S	Plastic, for smaller digital devices	\$0.52	\$ 26.00
50	EA	Evidence Bags - M	Plastic, for smaller and mid-sized digital devices	\$0.23	\$ 11.50
2	EA	Faraday Bags	Assorted sizes, multipack 20 count	\$37.11	\$ 74.22
2	EA	Digital Image Capture System	ZRT 3 - Fernico - Field Kit Case	\$5,057.60	\$ 10,115.20
30	EA	External Hard Drive	5TB	\$130.67	\$ 3,920.10
Appendix C: Recommended Equipment Grant					
4	EA	Digital Forensics Workstation/Tower	Digital Forensics Workstation/Tower - Intel Core i7 6700K 4.0Ghz	\$8,244.50	\$ 32,978.00
4	EA	Monitor	32-Inch Monitor or Greater with HDMI inputs	\$231.99	\$ 927.96
7	EA	Power Strips	International-compatible Power Strips	\$34.16	\$ 239.12
6	EA	Portable Forensics Workstation Laptop	Mobile Forensics Workstation Forensics Laptop - Intel i7-7700, quad-core	\$2,195.04	\$ 13,170.24
1	EA	Monitor	32-Inch Monitor or greater with HDMI inputs	\$231.99	\$ 231.99
1	EA	Virtual Private Network	5 connections, 1 year	\$92.85	\$ 92.85
2	EA	Magnet Forensics	AXIOM by Magnet Software - Complete, 1 year	\$5,625.00	\$ 11,250.00
2	EA	Guidance Software	Encase Forensics - 1 year	\$3,584.00	\$ 7,168.00
2	EA	Access Data	FTK Forensics - 1 year	\$5,114.00	\$ 10,228.00
6	EA	Hunchly	Hunchly Web Capture Tool - 1 year	\$149.64	\$ 897.84
1	EA	Guidance Software	Tableau Forensic Imager 3	\$2,524.50	\$ 2,524.50
2	EA	Guidance Software	Tableau Forensic USB 3.0 Write-blocker Bridge	\$532.44	\$ 1,064.88
1	EA	Eicomssoft	Eicomssoft Mobile Forensic Bundle	\$3,004.95	\$ 3,004.95
3	EA	Logicube Forensic	Hard Drive Docking Station with USB 3.0	\$21.02	\$ 63.06
2	EA	Data Protection	Commerical Backup Software - Enterprise (3 year)	\$83.62	\$ 167.24
450	EA	External Hard Drive	1TB (for issuance to students est. 1 year supply)	\$47.62	\$ 21,429.00
2	EA	Printer	Black Laser	\$84.62	\$ 169.24
4	EA	Printer Toner	Extra Cartridge	\$62.63	\$ 250.52
2	EA	Wireless Router	Dual-band	\$90.25	\$ 180.50
10	EA	Portable Hub	USB 3.0, 4 port	\$24.22	\$ 242.20
450	EA	Flash Drives	32 GB (granted to students - est. 1 year supply)	\$7.93	\$ 3,568.50
3	EA	USB Charger	Minimum 5-Port	\$26.45	\$ 79.35
4	EA	Lab Cases	Hardened cases to store lab	\$296.99	\$ 1,187.96
10	EA	Faraday Bags	Assorted sizes, multipack 20 count	\$37.11	\$ 371.10
2	EA	Digital Image Capture System	ZRT 3 - Fernico - Field Kit Case	\$5,057.60	\$ 10,115.20
150	EA	External Hard Drive	5TB	\$130.67	\$ 19,600.50
5	EA	Digital Forensics Workstation/Tower (2020 Specifications)	Digital Forensics Workstation/Tower (Minimum Specs) - Intel Core i9-7900X 10 Core 3.3GHz	\$12,691.42	\$ 63,457.10
10	EA	Monitor	32-Inch Monitor or greater with HDMI Inputs	\$231.99	\$ 2,319.90
12	EA	Digital Forensics Workstation/Tower (2020 Specifications)	Digital Forensics/Portable (Minimum Specs) - Intel i9-9900, 8-core - 15 inch	\$5,287.21	\$ 63,446.52
12	EA	Laptop Case	Sized to fit mobile forensic laptop	\$18.85	\$ 226.20

2020/FC SECTION-HQ BPRD

30	EA	Hard Disk/SD/Micro Docking Station	Hard Disk/SD/MicroSD USB 3.0 Docking Station	\$245.56	\$ 7,366.80
8	EA	Charging Bay	Multiple Device charging station with stand,	\$69.85	\$ 558.80
2	EA	Magnet Forensics	AXIOM with Cloud (3 year)	\$22,969.45	\$ 45,938.90
2	EA	Magnet Forensics	AXIOM by Magnet Software SMS (2 year)	\$2,117.00	\$ 4,234.00
2	EA	Guidance Software	EnCase Forensics (1 year)	\$3,594.00	\$ 7,188.00
4	EA	Guidance Software	EnCase Forensics (addl 2 year)	\$1,800.00	\$ 7,200.00
2	EA	Access Data	FTK Forensics (1 year)	\$5,114.00	\$ 10,228.00
4	EA	Access Data	FTK Forensics (ADDL 2 Year)	\$2,368.92	\$ 9,475.68
5	EA	Hunch.ly	OSINT Software for Law Enforcement (3 year)	\$2,048.20	\$ 10,241.00
2	EA	Guidance Software	Tableau Forensic TX-1 Forensic Imager	\$3,491.99	\$ 6,983.98
2	EA	Guidance Software	Ultimate Forensic Write Protection Kit II Mobile	\$3,174.44	\$ 6,348.88
13	EA	Guidance Software	Tableau Forensic USB 3.0 Write-blocker Bridge	\$532.44	\$ 6,921.72
2	EA	MSAB	XRY Logical & Physical (1 year)	\$8,986.67	\$ 17,973.34
2	EA	MSAB	XRY Logical & Physical (ADDL 2 year)	\$6,880.25	\$ 13,760.50
2	EA	MSAB	PinPoint (1 year)	\$2,111.71	\$ 4,223.42
2	EA	MSAB	Pinpoint YR (ADDL 2 year)	\$2,106.42	\$ 4,212.84
4	EA	Apple Macbook Pro	Macbook	\$2,962.74	\$ 11,850.96
4	EA	Laptop cCase	Sized to fit Apple MacBook Pro	\$18.85	\$ 75.40
2	EA	Projector	3300 Lumens (minimum)	\$391.63	\$ 783.26
10	PAK	Evidence Bags - M	Antistatic Resealable Bag, medium ((24x21) cm or	\$14.81	\$ 148.10
10	EA	Evidence Bags - S	Antistatic Resealable Bag, small ((15x20) cm or	\$14.81	\$ 148.10
14	EA	Adapter Cable	HDMI Input to DVI Output-6FT	\$7.40	\$ 103.60
2	EA	Business Switch	16 Port Business Switch with PoE	\$325.13	\$ 650.26
20	EA	Ethernet Cable	50 FT, 550MHZ, 10 Gigabit Cable	\$12.74	\$ 254.80
20	EA	Ethernet Cable	26 FT, 550MHZ, 10 Gigabit Cable	\$9.15	\$ 183.00
20	EA	Ethernet Cable	12 FT, 550MHZ, 10 Gigabit Cable	\$7.88	\$ 157.60
25	EA	Plug Adapter	3 pack Travel Adapter (Type G)	\$15.87	\$ 396.75
2	EA	Drone	HS100 Quadcopter	\$179.93	\$ 359.86
15	EA	Portable Charger	2200mAH External Battery 3 Port	\$38.10	\$ 571.50
6	EA	Universal Charger	90W variable Output USB-C Charger Power	\$31.74	\$ 190.44
4	EA	USB Hub	USB Multiport Adapter - Mac Compatible	\$27.51	\$ 110.04
2	EA	Label Maker	Brother PT-450 and Tape Pack	\$66.67	\$ 133.34
2	EA	Label Tape	Brother P-Touch Laminated 2 pack 1/2"	\$24.13	\$ 48.26
5	EA	Tool Kit	67pc Auto Mechanic Tool Kit	\$47.02	\$ 235.10
2	EA	Screwdriver Set	64 in 1 Screwdriver, 56 bits for Electronics	\$23.28	\$ 46.56
2	EA	Mac Forensics Software	Blackbag - MacQuisition (3 year)	\$3,069.65	\$ 6,139.30
4	EA	Oxygen Software	License Oxygen Detective (3 year)	\$11,953.64	\$ 47,814.56
1	EA	Sumuri Software	Recon Lab Full forensic suite (3 year)	\$4,444.64	\$ 4,444.64
1	EA	X-Ways Forensics	X-Ways Labe full forensic (3 year)	\$4,434.06	\$ 4,434.06
2	EA	Elcomsoft	Elcomsoft Password Recovery bundle - Forensic	\$5,287.21	\$ 10,574.42
				\$ 546,440.82	

F. No. 461/01/2021-Cus V
Ad-hoc Exemption Order no. 3 of 2021
Issued under section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

Room no. 49, North Block, New Delhi – 110001

Dated the 15th April 2021

To,
The Chief Commissioner of Customs,
Mumbai –III
Mumbai.

Sir,

Subject: Request for Special Exemption from payment of Customs Duty under Section 25 (2) of Customs Act, 1962 on import of Zolgensma– reg.

The undersigned is directed to refer to a request received from Mr. Rajdipsinh Rathod, father of 4-month-old Dhairyarajsinh Rathod, seeking exemption from payment of duty in terms of Section 25 (2) of Customs Act, 1962, for import of Zolgensma, a drug for gene replacement therapy.

2. He has informed that:

- (i) his son, Dhairyarajsinh Rathod, has been diagnosed with Spinal Muscular Atrophy, type 1, a severe, rare, early-onset genetic disorder that affects a child's nervous system and eventually kills the baby as the condition progresses.
- (ii) they raised money (INR 16 crores) to cover costs for a revolutionary gene replacement therapy, Zolgensma, priced at USD \$2.125 million, to save his life, through crowd funding.
- (iii) they have obtained approval from DGCI to import this life saving medicine for personal use.
- (iv) the drug Zolgensma needs to be imported from USA and as per the doctor's advice and the infant's weight, 35.8 ml of the drug would be required for the treatment.
- (v) The drug is expected to be imported as 1 package with 35.8 ml dose of medicine.

2.1 They have requested for waiving off the customs duties and GST on the import of this lifesaving drug Zolgensma.

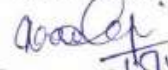
3. In view of the exceptional circumstances as mentioned above, the Central Government in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), being satisfied that it is necessary in the public interest so to do, hereby exempts 35.8 ml of Zolgensma, from the whole of the Integrated Tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975, subject to the condition that the imported goods will be used for the treatment of Mr. Dhairyarajsinh Rathod and will not be put to other use. The said drug is

F. No. 461/01/2021-Cus V
Ad-hoc Exemption Order no. 3 of 2021
Issued under section 25(2) of the Customs Act, 1962

already exempt from payment of BCD under Sl. No. 607 of Notification 50/2017- Customs dated 30th June, 2017, subject to conditions therein.

4. An undertaking that the goods covered by this Order will be used solely for the treatment of Mr. Dhairyarajsinh Rathod and shall not be put to any other use shall be submitted by the applicant to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.
5. Any infringement of conditions of this Order should be brought to the notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.
6. This order is valid for imports made up to 14.07.2021.

Yours faithfully,


15/7/21
(Tamsunaro Jamir)

Additional Commissioner

Copy to:

- Mr, Rajdipsinh Rathod C- 768 Ishwarbaugh Society, Near Panchdev Mandir, Vimal Char Rasta, Arbudanagar, Odhav , Ahmedabad Pincode - 382415.
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.


15/7/21
(Tamsunaro Jamir)

Additional Commissioner

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Ad hoc Exemption Order No. 4/2021-Customs

New Delhi, the 3rd May, 2021

G.S.R. (E)....- In exercise of the powers conferred by sub-section (2) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, under exceptional circumstances prevailing due to the COVID-19 pandemic, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in the notifications listed in the Appendix below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the said notifications, when imported into India, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), subject to the conditions specified in the Annexure to this exemption order.

2. This exemption order shall remain in force upto and inclusive of the 30th day of June, 2021 and shall also apply to goods which are pending for clearance on the date of issue of this order.

Appendix

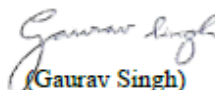
S.No.	Notification
1.	Notification No. 27/2021-Customs, dated the 20 th April, 2021 [G.S.R. 284(E), dated the 20 th April, 2021]
2.	Notification No. 28/2021-Customs, dated the 24 th April, 2021 [G.S.R. 286(E), dated the 24 th April, 2021]

Annexure

Condition No.	Condition
1.	The said goods are imported free of cost for the purpose of Covid relief by a State Government or, any entity, relief agency or statutory body, authorised in this regard by any State Government.

2.	The said goods are received from abroad for free distribution in India for the purpose of Covid relief.
3.	Before clearance of the goods, the importer produces to the Deputy or Assistant Commissioner of Customs, as the case may be, a certificate from a nodal authority, appointed by a State Government, that the imported goods are meant for free distribution for Covid relief, by the State Government, or the entity, relief agency or statutory body, as specified in such certificate.
4.	The importer produces before the Deputy or Assistant Commissioner of Customs, as the case may be, at the port of import within a period of six months from the date of importation, or within such extended period not exceeding nine months from the said date as that Deputy or Assistant Commissioner of Customs may allow, a statement containing details of goods distributed free of cost duly certified by the said nodal authority of the State Government.

[F.No. CBIC-190354/2/2021-TO(TRU-I)-CBEC]


(Gaurav Singh)

Deputy Secretary to the Government of India

Agenda Item 7 – Status of the GoM on IGST Settlement

The GoM on IGST Settlement was formed vide O.M. of even no. dated 07-12-2019. The GoM after its meeting held on 01-10-2020, has recommended that

- (a) Centre should disburse net amount of Rs. 24,400 crore due to States / UTs on account of apportionment of the entire year-end IGST balance available as on 31st March, 2018;
- (b) Before initiating recovery of the excess Compensation amount, Centre should consult the States from which recovery is to be made;
- (c) IGST settlement data arising on account of annual returns filed by the taxpayers for FY 2017-18, may be referred to the Law Committee for examination and recommendation; and
- (d) The matter would be placed before the 42nd meeting of the GST Council to be held on 5th October 2020.

2. These recommendations were placed before the GST council in its 42nd Meeting on 05.10.2020 and were discussed in detail.

3. In view of the above, since the Terms of Reference of the GoM have been fulfilled, it is proposed to formally close the GoM on IGST settlement. Thus, a formal announcement is being made in this regard.

Agenda Item 8 – GSTN related issues

Agenda Item 8(i)– Sanction for extension of Project REAP, LEAP and BIFA till 31st March, 2022 on T&M basis with delegation to the Chairman to reduce the Manpower, if required.

Background

The proposal for Software development under actual identified manpower utilization, commonly known as Time and Material (T&M) basis, to implement the changes identified under the Roadmap for Incremental Improvements to the existing Returns was also placed before the GST Council in its 39th meeting held on 14th March 2020. Subsequently, Council approved the proposal of incremental enhancement of existing Returns on a T&M basis starting to carry out development.

2. To expedite the delivery of Change Requests, as per decision taken in 39th GST Council dated 14-Mar-20 were taken up Returns related Changes on T&M basis under the name REAP. After commencement of REAP, it has been observed that during the development the lead time to start development has significantly decreased and the preparation, review and approval of prerequisite Techno-Functional Document (TFD) etc. have been significantly improved contributing to faster deployment of CRs. To leverage benefit of the faster execution the T&M model for other sets of critical CRs for Registration, Back office and Front office modules, GSTN got deployed another team in T&M model under LEAP Project.

3. The main difference in T&M model and normal CR model is that in T&M model payment is calculated in terms of man-days of resources identified which are deployed exclusively for the project. It is for GSTN to closely monitor the running of the project and ensure that the manpower is fully utilised. At present GST, which is fast evolving law, needs this agile mode of IT development under T&M model. GSTN is now experienced enough to use T&M model of development and deliver projects faster. In CR model payment is made for individual CR and effort is estimated for each step in the development and payment is made for effort in the development. Huge time gets spent on estimation of efforts and then designing with to and fro movement between GSTN and Infosys till agreement is arrived at the effort estimation. This has been shown in the schematic diagram below –

Current Process as per Change Management involves six stages and intermediate negotiations.



Change Management which includes TFD under T&M involves 4 stages and needs close monitoring of project implementation.



4. **Approval obtained in the 42nd meeting of GST Council** : Subsequently in the 42nd GST Council meeting and based on the experience of successfully implementing some of the elements of

REAP project, proposal was brought before the GST Council. After taking note of improved efficiency of service delivery under T&M project, GST Council approved the following. Critical IT developments as per the approved manpower (resource count approved was 136.5) shall be carried out using T&M model and such sanction shall be valid till 30th of June, 2021.

5. There is still a significant inflow of change requirements with the expectation of quick turnaround time accordingly it is proposed to extend the above sanction as per the following proposal. Further requirement for development under BIFA is also being received on regular basis for the States and Centre. Therefore, the development under BIFA is also proposed to be carried out under T&M. It may be noted that T&M method of execution of project does not mean additional manpower to be deployed; rather it is an alternative method of executing change which does not entail higher expenditure but provides better turnaround time for critical changes. This aspect has been explained with example in the 42nd GST Council. Thus it is proposed to take approval of an upper ceiling of manpower of 200 under T&M project and then delegate the details to be worked out to GSTN, including the reduction as and when the projects start getting completed with the approval of Chairman, GSTN.

6. **Proposal:** Accordingly, the matter is placed before the GST Council for:

- i. Approval of resource deployment as sanctioned in 42nd GST Council meeting for development and implementation of New Requirements/Change Request in GST System to continue till 31st of March, 2022. This would mean an extension of 9 months.
- ii. BIFA project would also be covered under the above model of project execution. Also any other critical requirement directed by the Govt or Law Committee would be taken up under T&M model with their approval. The deployment of resources, will be based on the actual requirement of work at a given point of time and shall be kept at a minimum.
- iii. Maximum number of resources to be deployed at any given point of time shall not exceed 200 and all payments would be made based on actual deployment of manpower.

Agenda Item 8(ii)– In principle approval to expand the scope of IRP project for e-invoice registration and IRN issuance on expanding the scope with reduction of the threshold of turnover and providing for multiple IRPs, if needed

The GST Council in its 35th meeting of June 2019 had decided to put in place an e-invoice registration mechanism on real time basis, (initially on trial for small tax payer base), and subsequently to be made mandatory for all tax payers. Considering the huge number of invoices that would need to be registered once all businesses became part of the mandate, the Govt. of India had visualized that more than one IRPs would be required and hence **notified a total of 10 IRPs** that would provide e-invoice registration services to tax payers. The Govt. of India decision on establishing 10 IRPs (along with their domain URLs) was published vide notification (no. 69/2019 dated 13th December 2019). Thus, in addition to NIC, who would begin the e-invoice registration system, other IRPs were also visualized to be providing e-invoice registration for the businesses in the GST regime.

2. The e-invoice system was expected to provide the following multiple benefits for the GST eco system, which are listed as follows:

- a. It was planned that a mature e-invoice system would result in the GSTR1 of the seller getting populated directly on its generation, and it would correspondingly be visible in the GSTR2A of the buyer, thus facilitating the GST return generation process for tax payers.
- b. The e-invoice system would gradually eliminate paper / physical invoices, bringing electronic efficiency.
- c. The uniqueness of the invoices being validated through the e-invoice system could later result in sunset of the E-Way Bill system.
- d. The combination of the above would enable larger degree of control on evasion of taxes and may also lead to auto preparation of the return of the seller and buyer.
- e. In the subsequent phases, the direct communication and exchange of e-invoices amongst the sellers and buyers would lead to larger efficiency in financial system and thus facilitate trade.
- f. The e-invoice could also result in a single instrument of trade amongst more environments to be used to digitize the financial eco-system and reduce turn-around times for transactions. Thus e-invoice as an digital instrument would become the central pillar for the financial trade systems across the country.

3. The Govt. of India, vide its notification no. 61/2020 dated 30th July 2020 mandated the rollout of registration of all invoices of tax payers above a turnover of INR 500 crore per annum from 01st October 2020. The e-invoice system began functioning from the defined date and from 01st January 2021, the threshold was brought down to AATO of INR 100. crores (GoI notification no. 88/2020 dated 10th November 2020) and to AATO of 50 crores from 01st April 2021. Following table gives the gist of data related to the numbers involved in this regard -

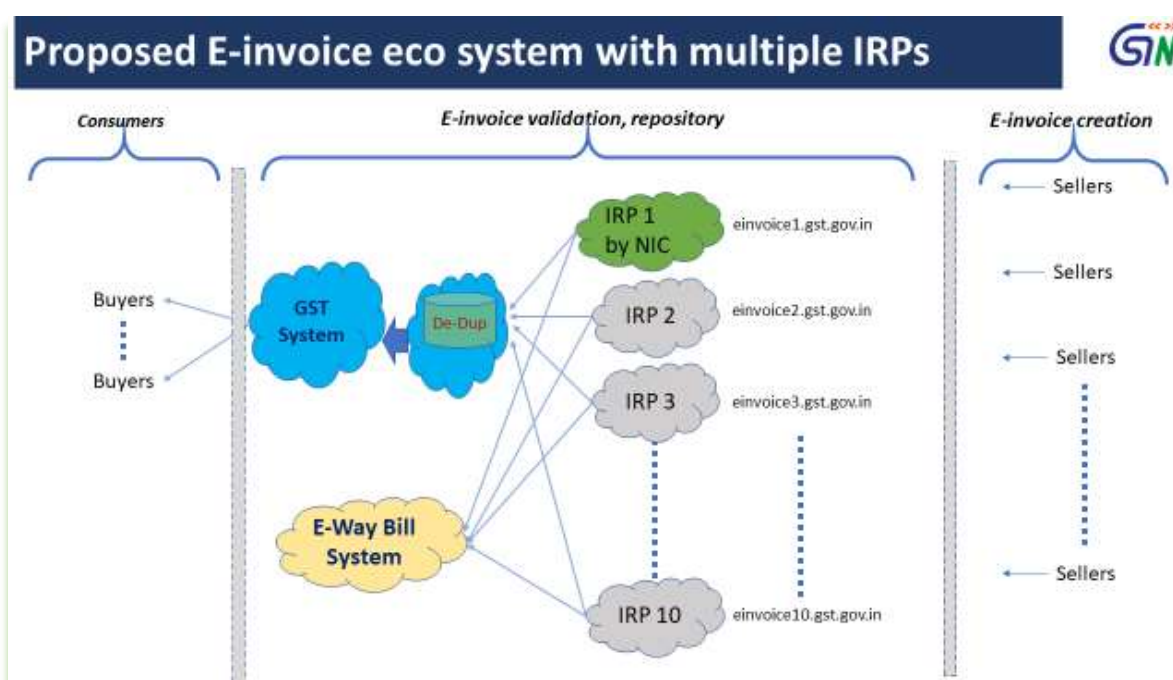
Turnover PAN wise (For TO 19-20 data used)	Number of PANs eligible to generate e-invoice	No. of GSTINs eligible to generate e-Invoice	% age of number of Total B2B Invoices Reported in GST-R1	% of value (ITC would be similar) of B2B supplies of these GSTINs	e- invoice launched from	No of GSTINs generated e-invoice in Mar-21*/Apr-21**	Number of invoices generated in Mar-21*/ Apr-21**
500 Cr. plus	6,938	53,523	22.26%	41.24%	1 st Oct, 2020	33,573*	6,24,11,777*
100-500 Cr.	33,359	91,583	8.80%	15.32%	1 st Jan, 2021	46,508*	2,06,25,294*
50-100 Cr.	51,200	95,461	6.86%	9.98%	1 st April, 2021	38,186**	85,03,764**
25-50 Cr.	68,703	96,455	5.56%	5.55%	To be decided	Not implemented	
10-25 Cr.	2,10,034	2,53,348	10.14%	7.12%			
5-10 Cr.	3,02,470	3,38,356	9.02%	4.90%			
1.5-5 Cr.	9,98,801	10,65,521	17.36%	7.69%			
Below 1.5 Cr.	68,76,061	70,52,503	20.01%	8.20%			
TOTAL	85,47,566	90,46,750	100.00%	100.00%		118,267	9,15,40,835

4. Therefore, while the IRP has been functional since 1st October 2020 and businesses upto AATO of 50 crores have been using it, there are challenges that have been observed in the working of the IRP as on date. Some of these challenges are mentioned below:-

- Having just one IRP is a single point of failure for business continuity in the country since invoices are declared invalid till IRN is provided (i.e., the business transaction can be performed only once the e-invoice has been registered at the IRP). The seller cannot issue the invoice to the buyer if it has not been registered at the IRP.
- The handling of higher e-invoice volumes, as the threshold is reduced further, will need more IRPs, once the mandate for all taxpayers in GST is made compulsory.

- c. It is evident that with decrease in the threshold and increase of count of tax payers who will be mandated to prepare e-invoices, more IRPs (as per Govt. of India vision) will need to be in place to be able to meet the Govt. of India mandate of e-invoicing.

5. In view of the above, it is now proposed to seek the approval of the GST Council to establish upto 4 more IRPs in addition to the current IRP being operated by NIC. The proposal is to allow select, credible, capable and established companies from the financial technology domain who have been part of the GST journey to be given the opportunity to establish the Invoice registration portals (IRP) for e-invoice registration. The proposal can be schematically be shown as follows -



6. GSTN would govern these private IRPs while they provide the e-invoice registration services to businesses to register e-invoices efficiently and promptly free of cost. The placement and deployment of additional IRPs is also expected to pave the way for subsequently registering B2C invoices, as the additional capacity would be provided by these additional IRPs. These additional IRPs would be mandated to provide the IRN (e-invoice registration) as a basic service, without cost. However, the IRPs may offer additional over the top (OTT) services, on a chargeable basis, to their business clients. The advantages visualized with the addition of more IRPs are as follows:

- a. The risk of a single point of failure will be mitigated and business continuity will not suffer (as was seen when the NIC system went down in the past months) and alternative IRPs would be available to the taxpayer to issue invoices.
- b. The threshold mandate for e-invoicing can be brought down to include all businesses in a shorter time frame. Getting invoices digitized would lead to better compliance.
- c. It would be feasible to expand to B2C invoices also at a later date as this is a scalable model and at a later date even more IRPs can be added. This would provide impetus to the digitization of the complete trade between sellers and buyers even at retail level.

- d. Multiple IRPs will be able to provide competition in the eco system of e-invoicing and help it evolve and thus for the tax payers more services will be on offer by the IRPs to the taxpayers, which currently are not available with NIC running the single IRP.
- e. The tax payers are expected to have choice between various IRP services with the availability of more than one IRP, thus opening up the sector and adding efficiency by competition.

7. Therefore, the following proposal is placed before the Council for approval:

- a. The Council may like to approve selection and establishment of new IRPs (preferably 3 to 5) to provide e-invoice registration services.
- b. The existing IRP-1 of NIC shall be strengthened to have a full-fledged DR center also as at present GST system is working with only one IRP on e-way bill system.
- c. The financial model for the same shall be worked out by GSTN based on industry practice and need for adequate IRPs to achieve scalability in a short period of time
- d. These IRPs will be selected by GSTN and will be required to mandatorily provide free e-invoice registration services to the businesses.
- e. The IRPs may provide over the top (OTT) services to their clients on a chargeable basis, to be determined by the market forces. This model was adopted for GSPs also.
- f. GSTN would provide a de-duplication check amongst the multiple IRPs (e.g. through SIMPoL designed by GSTN) to ensure that there is no registration of duplicate invoices across all businesses in any one financial year.
- g. GSTN would also provide the e-invoice download facility for the sellers' counterparties (buyers) centrally through the GST System for seamless availability of invoices and GSTN acting as a single source of truth.

Agenda Item 8(iii)– Proposal for approval of deputation guidelines and to request the States to provide manpower to GSTN with SGST experience.

Background

Goods and Services Tax Network (GSTN) is undergoing transition to a 100% Government Owned Company. Under this process it is required to maintain the existing framework of technical expertise and law implementation efficiency under GSTN to spearhead the entire exercise for smooth and effective implementation and governance of GST System.

2. In the past, GSTN followed the practice of onboarding officers from the Government departments on deputation basis with due approval of the Board/Chairman, GSTN depending on the grades. The CEO and other senior officers on deputation were hired after due approval of DoPT and the ACC. The senior level officers recruited from the market were hired directly with the approval of the Board.

3. However, in view of the changes, when 100% ownership is being transferred to the Government, it was required to have appropriate Recruitment guidelines, replacing corresponding sections in the HR Manual of GSTN, for each post in order to onboard the officers and hire the technical resources as per the manpower requirements of GSTN.

4. Owing to the unique status of GSTN and its manpower requirements, rank and work experience were required to be aligned in such a way that the officers with adequate experience and seniority become available for deputation on those posts in GSTN. These changes have been carried out suitably in consultation with the Department of Revenue and new deputation guidelines prepared.

5. It may be mentioned that a total of 147 positions (excluding 45 positions proposed to be retained at the levels of Secretarial Support, Technical Support and MTS which are purely outsourced to agencies) approved for GSTN have been retained in the present Recruitment Guidelines and no change/increase in manpower has been incorporated.

6. The Recruitment Guidelines was approved by the Board of GSTN in its 44th Board meeting held on 11th January 2021. The minutes of the 44th GSTN Board meeting is attached as **Annexure-I** for reference.

7. The Recruitment Guidelines, duly approved by the Board of GSTN, was approved by the Hon'ble Finance Minister. The approved Recruitment Guidelines is enclosed as **Annexure-II**. Hereafter, except for Board level of GSTN which includes CEO, approval of ACC would be needed; all deputation approval would be granted by the Ministry of Finance, Govt of India or State Govt. and GSTN as applicable for the rank under consideration.

8. Under the new Recruitment Guidelines, the officers shall be placed at the disposal of GSTN on deputation basis by the appointing authorities in the parent cadre of the officers, once selection has been made by the GSTN. The process of screening, selection and approval has been clearly provided in the deputation guidelines removing any ambiguity. This will fast track the deputation process of officers.

9. The terms of deputation (except the rank at which pay will be fixed as per the proposed Recruitment Rules in line with Central Government Rules) including allowances such as HRA, PLI, health cover etc. shall continue as they presently are in view of the decision of the GST Council dated

4th May 2018 and Union Cabinet dated 26th September 2018, which allows GSTN to continue with the existing terms of deputation for 5 years to complete transition to a Government Company.

10. The GST Council may also request the states in India to provide manpower with SGST experience to the Goods and Services Tax Network (GSTN) as and when deputation demands are sent by GSTN to the States through the GST Council.

11. The following is placed before the GST Council for perusal and kind approval:

- i. The Recruitment Guidelines along with its Annexures, are placed before the GST Council for kind perusal and approval.
- ii. The GST Council may also request the States to provide manpower with SGST experience to the Goods and Services Tax Network (GSTN) as and when deputation demands are sent by GSTN to the States through the GST Council.

Agenda Item 8(iv)– Intimation – the Status update on transfer of share-holding with the States and conversion of Goods And Services Tax Network (GSTN) into 100% Government owned Company

The GST Council in its 27th Meeting held on 4th May, 2018 decided that GSTN will be converted into a 100% Government-owned entity by transferring 51% equity shares held by the Non-Government institutions to the Centre and states equally. The Union Cabinet in its Meeting held on 26th September, 2018 approved the proposal to convert GSTN into a fully-owned Government Company with 50% equity of the Company to be held by the Central Government and the balance 50% to be held by States and Union Territories.

2. Further, the GST Council in its 31st Meeting held on 22nd December, 2018 and the Department of Revenue (DOR), Government of India vide its Letter No. S-31011/5/2018-ST-1-DoR dated 17th January, 2019 both have approved the revised shareholding pattern of GSTN as per (**Annexure-III**).

3. For conversion of GSTN into 100% Government owned company, there are many steps and procedure involved and same have been mentioned with their present status as per attached ROC/MCA Compliance Check List/Action Plan as (**Annexure-IV**).

4. In order to facilitate the above decision and consequent to the approval as accorded by the shareholders of GSTN in their Extra-Ordinary General Meeting (EGM) held on 21st June, 2019, the Empowered Committee of State Finance Ministers (EC) & all Non- Government Institutions have already offered their entire existing shareholding in GSTN through Share Transfer Notice for Sale/Transfer to Centre, State Governments & Union Territories accordingly in order to convert GSTN into a 100% Government-owned entity and hence this will result into change of share capital/ownership structure of GSTN.

5. Pursuant to Share Transfer Notices issued by the EC & Non- Government Institutions, the respective Transferees (Centre and States) have acknowledged the receipt of the above Share Transfer Notices and communicated their acceptance through Purchase Notices to the respective Transferor(s) as per the requirement.

6. Post acceptance of the offer to purchase the share, Centre, State Governments & Union Territories have also paid share purchase consideration to the respective Transferor(s) accordingly as per (**Annexure-V**).

7. The following States/UTs are yet to execute Securities Transfer Form in the prescribed form i.e. (Form SH-4) along with necessary documents as per the requirement of the Companies Act, 2013:

S No.	Government	S No.	Government
1	Rajasthan	10	Goa
2	Sikkim	11	Kerala
3	Andhra Pradesh	12	Manipur
4	Bihar	13	Delhi
5	Himachal Pradesh	14	Jharkhand

6	Mizoram	15	Uttar Pradesh
7	Arunachal Pradesh	16	Chhattisgarh
8	Haryana	17	Madhya Pradesh
9	Assam	18.	---

Proposal:

8. Accordingly, States/UTs as listed above are requested to execute Securities Transfer Form in the prescribed form i.e. (Form SH-4) along with necessary documents as per the requirement of the Companies Act, 2013 and submit the same to GSTN in order to expedite the matter of conversion of GSTN.

Agenda Item 8(v)– Status of Payment by the States and Waiver of Interest on delayed receipt of Advance User Charges (AUC) from a few states and CBIC.

Background

As per the Revenue Model of GSTN approved by the Empowered Committee of State Finance Ministers (EC) in its meeting held on 30th August 2016 (**Annexure-VI**), the GST System Project is being implemented by GSTN as per approval of the Cabinet and the cost incurred on the project (Capex and Opex) along with GSTN's own expenses is to be shared equally by the Centre and States in the form of User Charges to be remitted by them in two (2) instalments on a half-yearly basis by 1st March and 1st September of the year.

2. Further, as per Para iii (b) of the Revenue Model “Any Government that fails to pay the Advance User Charges (AUC) before the due date will pay the defaulted amount together with interest at the rate at which GSTN borrows money from the banks for this purpose”.

Status of Payment of AUC as on 10th May 2021

3. As per the approved Revenue Model, GSTN had raised demand for the payment of AUC to the Central and State Governments for the FY 2017-18, 2018-19, 2019-20 and 2020-21. The status of AUC demanded and received (as on date) is given below:

(Rs. in Crores)

Financial Year	Amount demanded	Amount received	Amount Pending	Pending States
2017-18	572.09	572.09	0	NA
2018-19	520.61	520.61	0	NA
2019-20	185.10	184.37	0.72	Andhra Pradesh - 0.34 Arunachal Pradesh - 0.26 Sikkim - 0.07 Others - 0.05
2020-21	540.53	527.73	12.80	As per Annexure –VII

Waiver of Interest on late payment of AUC for FY 2017-18, 2018-19 and 2019-20

4. The GST Council in its 35th meeting of 21st June 2019 had approved the waiver of interest on delayed payment of AUC only till 31st July 2019 and any delayed payment received on or after 1st August 2019 will attract Interest as per the approved Revenue Model of GSTN. The interest on delayed payment for FY 2019-20 will be levied on or after 1st September 2019.

5. However, some of the States and CBIC remit the amount of AUC for FY 2017-18, 2018-19 and 2019-20 after expiry of waiver period i.e. 31st July 2019 for FY 2018-19 and 31st August 2019 for FY 2019-20. The details of Interest payable of Rs.11.50 Crores by the Central and some State Governments for delay in remitting the AUC are placed at **Annexure-VII**.

Extension of Payment of Advance User Charges for FY 2020-21:

6. The GST Council in its 42nd meeting held on 5th and 12th Oct. 2020 had approved the extension of payment of AUC of FY 2020-21 till 31st March 2021 on the basis of request made by few States as there was delay in taking the approval of release in fund due to COVID Pandemic and thus any payment received till 31st March 2021 will not attract Interest as per the approved Revenue Model of GSTN.

7. However, some of the States and CBIC would remit the amount of AUC for FY 2020-21 after expiry of extension period i.e. 31st March 2021. The details of Interest payable of Rs.0.13 Crores by the State Governments for delay in remitting the amount of AUC or for amount yet to be paid by State Governments are placed at **Annexure-VII**.

Proposal

8. Keeping into consideration the above for waiver off the interest amount and extension of time limit for payment of AUC, the following is proposed for the kind consideration and approval of the Council:

- i. The interest payable for default in payment amounting to Rs.11.63 Crores due to delayed payment of AUC till 10th May 2021 may be waived off.
- ii. The time limit of payment of full or partial outstanding amount of AUC for FY 2020-21 and earlier years may be extended till 31st December, 2021 without levy of interest on delayed payment.

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GOODS AND SERVICES TAX NETWORK

CIN: U72200DL2013NPL249988

Registered & Corporate Office:

Worldmark-1, East Wing, 4th Floor, Aerocity, New Delhi 110037.

Tel: 011-49111200; Fax 011-49111210

www.gstn.org.in

MINUTES OF THE 44TH BOARD MEETING OF GOODS AND SERVICES TAX NETWORK (GSTN) HAVING ITS CORPORATE & REGISTERED OFFICE AT WORLD MARK -1, EAST WING, 4TH FLOOR, AEROCITY, NEW DELHI-110037 HELD ON MONDAY, 11TH JANUARY, 2021 AT 3:00 PM THROUGH VIRTUAL PLATFORM.

Directors Present

(Meeting commenced at 3:00 pm and concluded at 4:30 pm)

S. No.	Names	Designation
1.	Dr. Ajay Bhushan Pandey Chairman, GSTN & Finance Secretary, DOR, Ministry of Finance, GOI	In Chair
2.	Dr. Rajeev Ranjan, Erstwhile Special Secretary, GST Council Secretariat	Director
3.	Shri Manoj Saunlik Additional Chief Secretary (Finance, Public Works Department), Maharashtra Government	Director
4.	Shri Alok Sinha Agriculture Production Commissioner & Additional Chief Secretary, State Tax Department, Govt. of Uttar Pradesh	Director
5.	Shri R. Chandrashekhar, (Retd. IAS) Ex-President, NASSCOM	Director
6.	Shri Ajay Kumar Gupta Senior General Manager, ICICI Bank Ltd	Director

Special Invitees:

S. No.	Names	Designation
1.	Shri Manish Kumar Sinha Officiating CEO & EVP(Services), GSTN	Special Invitee

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In Attendance:

S. No.	Names	Designation
1.	Shri Pankaj Sharma Company Secretary & CCO, GSTN	VP-CS & CCO

Quorum

Shri Pankaj Sharma, Company Secretary confirmed to the Chairman that requisite quorum is present.

ITEM NO 1

Leave of Absence

Shri Pankaj Sharma, Company Secretary informed the Board that a request for Leave of Absence was received from Shri Anil Kumar Jha, Ms Meera Swarup, Shri Nitin K Jage and Shri Anand Sinha, Directors of the Company. The Board considered the same and granted them Leave of Absence from attending this meeting.

ITEM NO 2

Taking note of the Minutes of 43rd Board Meeting of GSTN

The Draft Minutes of the 43rd Board Meeting held on 26th November, 2020 were circulated to Directors on 11th December, 2020 for their comments/suggestions. No comment was received from any member of the Board. Accordingly, the Signed Minutes were circulated on 8th January, 2021 and the same were noted by the Board.

ITEM NO 3

Action Taken Report

The Action Taken Report as placed before the Board on the decisions taken in the 43rd Board Meeting held on 26th November, 2020 was noted by the Board.

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ITEM NO 4

Recruitment Guidelines for onboarding officers on deputation in GSTN and consolidation of existing guidelines for recruitment of market recruits

1. Shri Manish Kumar Sinha, Officiating CEO & EVP (Services) introduced this agenda item and presented before the Board a brief Presentation on the cited subject. He informed the Board that Goods and Services Tax Network (GSTN) is undergoing transition to a 100% Government Owned Company. The process of transition would require the expertise of a full time Chief Executive Officer and also other senior officers on deputation in GSTN to spearhead the entire exercise smoothly and effectively at management levels.
2. He further informed the Board that there are certain changes in the existing guidelines which would have to be made especially in respect of the posts which can be filled both from deputation and market as the years of experience required should be examined, if they need to be kept similar for both categories. The sanctioned manpower as approved by GSTN board in the 20th Board Meeting has been consolidated for market hires and no change/increase in manpower is proposed. These guidelines may be called the guidelines for Goods and Services Tax Network on Recruitment on deputation and from market and they shall come into force on the date decided by the Board of GSTN for its implementation and shall be effective prospectively.
3. Shri Sinha apprised the Board that till date, GSTN has been following the practice of onboarding Officers from the Government on deputation with due approval of the Board and the practice of preparing Recruitment Guidelines was not required as ACC approval was obtained for each case. However, due to conversion of GSTN into a fully owned Government Company, there is a need for preparation of Recruitment Guidelines for each post in order to onboard Officers in GSTN from the Government on deputation and get it approved from the Ministry of Finance for appointing officers on deputation in GSTN.
4. Further, it is noteworthy to mention that HR Manual of GSTN contains most of the details required for onboarding officers from the Government on deputation. But the same has now been presented in a structured manner as per the Recruitment Guidelines format adopted in Government. This has been suggested informally by the Department of Personnel and Training (DoPT). Rank and experience shall have to be aligned in such a way that officers with adequate experience and seniority become available for deputation with GSTN. These have been carried out in consultation with the Department of Revenue. The Recruitment Guidelines were placed before the Board.
5. He further informed the Board that the requirement of manpower in GSTN shall be met from three sources namely:
 - a) Market Recruitment,
 - b) Deputation of Officers from the Central Government, State Governments and the Public Sector Undertakings, and
 - c) For the levels below Assistant Managers viz Secretarial Support, Technical Support and MTS, outsourcing shall be the primary means of acquiring manpower.

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6. The Manpower shall be hired either directly or through third party sourcing where the entire service which are in the nature of office support and can be outsourced such as cleaning, security and cafeteria services. Such services shall be outsourced as such.
7. Shri Manish Kumar further stated that the total number of positions sanctioned for GSTN taking all these together is 147 and the breakup of the same was placed before the Board. The present working strength against the same is 103 as per details placed before the Board. Out of the total number of positions of 147; 32 positions can be filled exclusively on deputation and 6 positions (including the CEO) can be filled either on deputation or from the market. Hence, a total of 38 positions is the maximum number (26% of positions) out of the 147 positions that can be filled by deputation. At present it is proposed to preserve this character of GSTN. Further, the Board has also authorised 45 posts of secretarial support, technical support and MTS staff for GSTN which are purely outsourced manpower from third party agencies against which the working strength is 28.
8. It was also mentioned that a total of 147 positions (excluding 45 positions proposed to be retained at the levels of Secretarial Support, Technical Support and MTS which are purely outsourced to agencies) approved for GSTN have been retained in the present proposal and no change/increase in manpower is proposed. The present proposal of proposed sanctioned manpower does not entail increasing the strength of the GSTN. The Board agreed with the proposal.
9. Shri Sinha further appraised the Board that the post of EVP (Support) is proposed to be downgraded to SVP (Support) as of now from deputation route. It was further informed that a suggestion has been received that three fourths of the organization shall consist of market recruits and therefore, the post of SVP (Support) should be an either/or position i.e. either from market or from deputation and not on deputation route only.

The Chairman and other members of the Board appreciated the proposal to hire SVP (Support) position on either/or basis in order to support the unique functioning of GSTN. The Board approved the said proposal with the direction that the total positions to be filled exclusively on deputation would reduce to 31 and the positions which can be filled either from deputation or from the market shall increase to 7.

10. It was discussed that at present Chairman of GSTN is appointed by the Government for the tenure as may be decided by the Government. It was proposed that in the absence of a regular Chairman, the Secretary (Revenue) to the Government of India shall officiate as the Chairman. The rank of Chairman appointed in GSTN shall be equivalent to that of Secretary to Government of India. The approval of the shareholders shall be obtained for appropriate changes to Articles of Association of GSTN on the above changes.

Shri Sinha also informed the Board that similar practice is being followed in GST Council. The Chairman stated that in case Secretary (Revenue) is being given additional task of Chairman, GSTN, in that case the approval from the Finance Minister would be required. The Board approved the said proposal.

11. It was discussed that the Recruitment Guidelines also contain the criteria and selection process for CEO both on deputation and from the market. For officers on deputation, the same has been aligned with the prevailing practice in SPVs created for technological implementation in the Government. For market recruits they have

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been preserved in their present form as was approved by the Board with some alignment done vis-à-vis criteria for deputation.

12. The chronological steps to be taken for selection of CEO was proposed as follows:

- i. Approval of the Recruitment guidelines by the Board (only for the first time);
- ii. Approval of the Recruitment guidelines by the Hon'ble Finance Minister (only for the first time);
- iii. Issue of Advertisement;
- iv. Screening by the Screening Committee;
- v. Selection of the candidate for appointment by the Selection Committee;
- vi. Approval of the Candidate by the GSTN Board;
- vii. Forwarding of proposal for obtaining approval of Ministry of Finance and Appointments Committee of the Cabinet (in case of selection of Government Official on deputation) - which shall be processed by the Department of Revenue.

The Office of the Senior Vice President (Support), GSTN shall act as a secretariat for the process of appointment at various grades assisted by the HR division of GSTN.

Shri Sinha informed the Board that this was the present practice being followed by GSTN for selection of CEO and is being re-iterated. The Board agreed on the above proposal.

13. The Constitution of Screening Committee, Selection Committee and steps involved in selection of CEO was proposed as follows:

- (i) Screening Committee comprising of (a) Chairman, GSTN, (b) Additional Secretary, Revenue Headquarters, (c) One representative from the State Government, and (d) one expert in Information Technology identified by the Additional Secretary (Revenue Headquarters).
- (ii) Selection Committee comprising of (a) Chairman, GSTN, (b) Additional Secretary (Revenue Headquarters), (c) one Independent Director of GSTN, (d) One representative from the State Government, and (e) Member (GST) of CBIC. Any other person deemed fit by the Committee could be co-opted in the Committee with the approval of the Chairman, GSTN.

The appointment shall be made after due approval of the Board of GSTN and approval of the Government in case of deputationists to be processed by Department of Revenue.

A suggestion came from Shri R Chandrashekhar, Director that one technology expert shall be part of both the Screening Committee and Selection Committee. The Board was in agreement that one expert in Information Technology shall be part of both the Screening Committee and Selection Committee. The Board of GSTN would give a Panel of Experts with the order of preference for approval for the Government to choose one expert to be member of these Committees. The Board also approved the qualifications criteria for recruitment of CEO from Deputation as proposed. The Board also proposed the qualification criteria for recruitment of CEO from Market as proposed but retained the earlier number of years of experience at 18. Similarly JDs for all ranks have been consolidated and re-produced for market hires, the Board agreed on the same as well.

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14. While approving the composition of the Screening Committee and Selection Committee for recruitment of EVP (Technology) as proposed, the Board stated that two Technical Experts approved by the Board of GSTN shall form part of both these Committees.

15. Shri Manish Kumar Sinha, Officiating CEO & EVP (Services) placed before the Board the proposal regarding tenure of CEO as 3 years extendable for a further period of 2 years with the approval of the Government and the Board. The incumbent would also be eligible for re-appointment.

Shri Manoj Saunik, Director suggested that the tenure of CEO should be 5 years and further extendable for further period of 2 years with age limit of 56 years. This idea was well supported by Shri Alok Sinha, Shri R Chandrashekhar, Dr. Rajeev Ranjan and Shri Ajay Kumar Gupta, Directors. The Chairman was also in agreement of the same and suggested that if at all there is a need to relax this rule, it may be done in future. Therefore, the Board approved the tenure of CEO as 5 years extendable for a further period of 2 years with the approval of the Government and the Board and the incumbent would be eligible for re-appointment.

16. The Board also approved the proposal of tenure for deputation as proposed below:-

- a) The tenure of EVP and SVP on deputation shall be 5 years extendable for a period of 2 years, 1 year at a time, (total 7 = 5+1+1) with the approval of the Board and the government and/or the parent department.
- b) The tenure for all other officers on deputation shall be for a period of 4 years extendable for a period of 2 years once and one more year thereafter (total 7 = 4+2+1) with the approval of Chairman and the parent cadre.

17. The proposal for tenure of Market Recruits was placed before the Board as under:

- a) The maximum tenure for all market recruits shall not be more than 5 years in any case and a fresh process of appointment shall be initiated thereafter in which the existing executive can also be a candidate.
- b) This does not change the present practice to give a notice of 3 months at will for termination of service by either GSTN or the employee.
- c) This provision of tenure for all market recruits will apply prospectively and not to the existing executives on the payroll of GSTN. Transition of existing executives to be separately worked out. Shri Sinha further informed the Board that this provision will not apply in relation to any of the existing employees because the conditions of employment cannot be changed after joining of Executives.

Shri R Chandrashekhar, Director suggested that if the maximum tenure is kept at 5 years in that case GSTN as an organization will become unattractive to prospective employees. We need to think very carefully while fixing the tenure of the market recruits. In case all the posts are advertised mandatorily, that can be unsettling in various levels of organization and even this does not happen in private organisations. Dr Rajeev Ranjan, Director also suggested that such a provision will be a disincentive if we are wanting to have good people from market/private sector. So it's better to have either a longer duration such as 5+2+1 years. Posts should be advertised only after we reject the present incumbent. Shri Manoj Saunik, Director suggested that tenure of 5+2 is sufficient according to him. The Chairman then

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raised a query as to what is the current practice being followed in GSTN. To this Shri Manish Kumar Sinha, Officiating CEO & EVP (Services) replied that for the existing employees point (c) above, there are 48 executives who joined initially with open ended contracts and no term is specified and on this a separate agenda will be worked out and same will be presented to the Board. He further stated that for the last three years GSTN is not giving any open contracts and all recruitments are being done through NISG route and those contracts have term of three years and contracts will undergo review and not advertisement.

The Board discussed the matter at length and was in agreement that the proposal of fixing the maximum tenure for all market recruits is of utmost importance and the Board would like more information and to study the issue before taking a decision on this subject. The Chairman further suggested that relevant market study of practice being adopted by similarly placed organisations may be done on the subject. The Board further agreed that this proposal of fixing the maximum tenure for all market recruits should be placed again before the Board for taking the decision by the Board post relevant study of practice adopted by similarly placed organisations.

In view of the above, the present practice of on boarding of personnel from the market in GSTN through third party route to continue on a fixed term basis for three years extendable by two years (total 5 years) after detailed internal review of the performance of the employee. This shall be continued while recruiting from the market till a fresh policy on this is finalised by the Board of GSTN.

18. The Board also approved the proposal as placed before the Board on achieving organizational efficiency that the competent authority of GSTN to approve changes regarding rank of selection, job description and shifting of position, recruitment on deputation from State Govt., and retired officers as consultants.

19. The Board also approved the proposal on power to relax by Board of GSTN as presented before the Board and same is mentioned hereunder:

"Where the Board of the GSTN is of the opinion that it is necessary or expedient so to do, it may, by order, for the reasons to be recorded in writing, relax any of the provisions of these guidelines with respect to any class or category of persons. The provisions relating to deputation of officers shall be relaxed in consultation with the Government."

20. The terms of deputation (except the rank at which pay will be fixed as per the proposed Recruitment Guidelines in line with Central Government Rules) including allowances such as HRA, PLI, health cover etc. shall remain as they presently are in view of the decision of the GST Council dated 4th May 2018 and Union Cabinet dated 26th September 2018 which allows GSTN to continue with the existing terms of deputation for 5 years to complete transition to a Government Company.

The Board was in agreement with the above proposal. Also the Board suggested that it should be explicitly clarified that the perks and allowances to attract officers on deputation such as HRA and PLI should continue in view of decision of the GST Council dated 4th May 2018 and Union Cabinet Note dated 26th September 2018 and extension for the above policy should be taken well in advance before the present decision for five years (2018-2023) expires. The relevant extracts of decision of the GST Council and Union Cabinet Note are enclosed as Annexure.

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21. The Job descriptions of market recruits, as prepared by the consultants Ernst & Young, was approved by the Board of GSTN in June 2014. The approvals of the Board of GSTN in respect of recruitment of market recruits has been consolidated in this Recruitment guidelines and therefore, no new approval in respect of market recruits is sought. However, in case of any conflict between the JDs and the schedules, provisions of the schedules would prevail and the modifications shall be done in the respective job descriptions. This would make the Recruitment guidelines self-contained and comprehensive for future use.
22. Shri Sinha further informed the Board that, it is therefore, proposed that the guidelines for functioning of the organisation on issues relating to recruitment on deputation and to consolidate existing guidelines for recruitment of market recruits in GSTN, prepared in consultation with the Department of Revenue, along with the Schedules and Annexures thereto may be adopted by the Board. It may be mentioned that a total of 147 positions (excluding 45 positions proposed to be retained at the levels of Secretarial Support, Technical Support and MTS which are purely outsourced to agencies) approved for GSTN have been retained in the present proposal and no change/increase in manpower is proposed. The present proposal does not entail increasing the strength of the GSTN.
23. Once the above Recruitment Guidelines are approved for adoption by the Board of GSTN, the same shall be submitted to the Hon'ble Finance Minister for approval.
24. Thereafter, the Department of Revenue, Ministry of Finance would be the authority for according approval for appointments of Government officials or PSU executives in GSTN on deputation basis upto the level of Executive Vice President starting from Assistant Manager. The need to approach the DoPT for appointments in GSTN upto the level of Executive Vice President would not arise henceforth. The appointing authority in the parent cadre would be able to place the services of officers at the disposal of GSTN once the selection has been made and conveyed to the appointing authority.
25. This new procedure would be fast and efficient and would make onboarding of Officers from the Government on deputation easy as the need to obtain approval of Appointments Committee of the Cabinet through Department of Personnel and Training would come to an end upto the level of Executive Vice President in GSTN.
26. It was further informed to the Board that the guidelines for functioning of the organisation on issues relating to recruitment on deputation and the existing guidelines for recruitment of market recruits was approved by the Board of GSTN, and therefore, the powers to propose altering the same including for consolidation of the same, also lies with the Board. As GSTN is now becoming a Government Company, approval of the Hon'ble Finance Minister would be necessary for the Recruitment Guidelines for officers on deputation after the approval of the Board.
27. The Board considered the proposal and approved the Recruitment Guidelines with suitable modification(s) as approved by the Board hereinabove. The Board approved Recruitment Guidelines alongwith its annexures and schedules is attached as (Annexure-1) for functioning of the organisation on issues relating to recruitment on deputation and to consolidate existing guidelines for recruitment of Market Recruits.

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Vote of Thanks.

There being no other Agenda Item, the Board Meeting concluded with a vote of thanks to the Chair.

Date: 22/01/2021

Place: New Delhi

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Annexure to Board Minutes

GST Council Decision dated 4th May, 2018

15. For Agenda Item 6, the Council in principle approved the following:
 1. Allow GSTN Board for initiating the acquisition of entire 51% of equity amounting to Rs 5.1 crore held by Private Companies/ Non-Governmental Institutions and thereafter to be held equally by the Centre and the State Governments.
 2. Change in composition of the GSTN Board by inducting four Directors each from the Centre and the States; three other independent Directors nominated by the Board of Directors, Chairman and the CEO.
 3. Reviewing Article of Association and Bye laws of GSTN by GSTN Board and incorporate suitable changes as per the provisions of the Companies Act, 2013. Restructured GSTN to continue to hold the assets and liabilities of the Company and inform lenders accordingly.
 4. As regards human resources, allowing:
 - a. subject to the GSTN Board's decision, existing regular employees to be continued, on the same terms and conditions on which they were appointed,
 - b. existing employees on deputation to be continued on the same terms and conditions till the completion of their tenure,
 - c. new employees on deputation continue to be hired on the terms and conditions similar to those being used by GSTN,
 - d. flexibility to GSTN for hiring people through contract on the terms and conditions similar to those being used currently by GSTN while hiring technical manpower.
 5. Flexible hiring and appropriate remuneration policy may be evolved by GSTN Board considering criticality of the IT manpower, prevailing market compensation, etc. and placed before the GST Council for its approval from time to time.
 6. The proposal to the Union Cabinet may ensure sufficient flexibility to GSTN in HR matters.
 7. Allowing continuation of existing mechanism of payment of the operating charges to GSTN through user charges of restructured GSTN by CBIC and the States.

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Union Cabinet Decision dated 26th Sept., 2018

- (i) Acquisition of entire 51% of equity held by the Non-Governmental Institutions in GSTN equally by the Centre and the States governments and allow GSTN Board to initiate process for acquisition of equity held by the private Companies.
- (ii) Allow change in the existing composition of the Board of GSTN by inducting three Directors from the Centre and the States and three other Independent Directors to be nominated by the Board of Directors and one Chairman and the CEO. Thus, the total number of Directors is 11.
- (iii) Review Article of Association and Bye laws of GSTN by GSTN Board and incorporate suitable changes as per the provisions of the Companies Act, 2013. Restructured GSTN will hold the assets and liabilities of the Company and inform lenders accordingly.
- (iv) Since the current staff are hired on market driven salaries as regular employees of GSTN, their continuation at the current terms and conditions may not be possible after change in the ownership structure of GSTN. Therefore, for ensuring continuity of operation without any disruption, existing regular employees may be allowed to be continued for a period up to 5 years on the same terms and conditions on which they were appointed. For these five years, GSTN may be given the flexibility of hiring people through contract on the terms and conditions similar to those used by GSTN earlier while hiring regular employees.
- (v) The existing employees on deputation may be continued on the same terms and conditions till the completion of their tenure. Also, for the next five years, new employees on deputation will be continued to be hired on the terms and conditions similar to those earlier used by GSTN.
- (vi) Flexible hiring and appropriate remuneration policy may be evolved by GSTN considering criticality of the IT manpower, prevailing market compensation etc. and placed before the GST council for its approval in due course.
- (vii) Allow continuation of existing mechanism of payment of the operating charges to GSTN through user charges of restructured GSTN by CBIC and the States.

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Annexure-1 Recruitment Guidelines

Goods and Services Tax Network (Recruitment Guidelines approved by the Board of GSTN)

Resolution on Recruitment Procedure in GSTN

New Delhi, dated the 11th January 2021

The Board of GSTN in exercise of the powers conferred upon it hereby resolves to make the following guidelines for functioning of the organisation on issues relating to recruitment on deputation and to consolidate existing guidelines for recruitment of market recruits.

(Manish Kumar Sinha)
Officiating CEO and EVP, GSTN

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Goods and Services Tax Network [Recruitment Guidelines approved by the Board of GSTN]

Resolution on Recruitment Procedure in GSTN

New Delhi, dated the 11th January 2021

1. Short title and commencement. -

(i) These guidelines may be called the guidelines for Goods and Services Tax Network on Recruitment on deputation and from market.

(ii) They shall come into force on the date decided by the Board of GSTN for its implementation and shall be effective prospectively.

2. Sourcing of manpower in GSTN -

(i) The requirement of manpower in GSTN shall be met from three sources namely-

(a) Market Recruitment

(b) Deputation of Officers from the Central Government, State Governments and the Public Sector Undertakings, and

(c) For the levels below Assistant Managers viz. Secretarial Support, Technical Support and MTS, outsourcing shall be the primary means of acquiring manpower.

(ii) No manpower shall be hired either directly or through third party sourcing where the entire service which are in the nature of office support and can be outsourced such as cleaning, security and cafeteria services. Such services shall be outsourced as such.

3. Sanctioned Strength -

The proposed total sanctioned strength of manpower for GSTN excluding the completely outsourced services such as cleaning, security, cafeteria services, Cleaning, Security and Cafeteria Services shall be 147 as detailed in *Annexure-I* attached hereto. The total of 147 positions (excluding 45 positions at the levels of Secretarial Support, Technical Support and MTS which are proposed to be retained and are purely outsourced to agencies and the number is only indicative of the size of manpower required from such outsourced services) approved for GSTN have been retained in the present proposal and no change/increase in manpower is proposed. Out of the total number of positions of 147, 31 positions can be filled exclusively on deputation and 7 positions (including the CEO) can be filled either on deputation or from the market. Hence, a total of 38 positions is the maximum number (26% of positions) out of the 147 positions that can be filled by deputation.

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4. Number of posts, classification and level in pay matrix. -

The number of posts, their classification and level in the pay matrix/market-based salaries are specified in columns (2) to (4) of the Schedules I to IV annexed to these guidelines.

5. Screening and selection process. -

There shall be Screening and Selection for recruitment of all positions in GSTN as provided in **Annexure II**. Further, the procedure to be followed for screening and selection of the candidates for various positions is also detailed in **Annexure II**.

6. Method of recruitment, age-limit and qualifications, etc.-

i) The Chairman of GSTN shall be appointed by the Government for the tenure as may be decided by the Government and in the absence of a regular Chairman, the Secretary (Revenue) to the Government of India shall officiate as the Chairman. The rank of Chairman appointed in GSTN shall be equivalent to that of Secretary to Government of India.

ii) The method of recruitment for all the other posts, with age-limit, qualifications and other matters relating thereto are also detailed in the Schedules. The same are specified in columns (5) to (13) of the Schedules I to IV annexed to these guidelines.


iii) All fresh appointment in GSTN from market shall be done based on the provisions of the Schedules after their approval by the Board.

iv) All fresh appointment in GSTN on deputation shall be done based on the provisions of the Schedules after their approval by the Board and the Government and pay fixation (excluding allowances) done as per the Central Government Rules.

v) The officers to be appointed from the State government should belong to the grades as mentioned in the schedules I & II to these guidelines. The officers selected from state governments shall be given an option to retain the scale in their parent cadre or to switch to scale in the Central Government. Once the option is exercised the same shall be final & binding on the officer for all purposes of his employment.

In case the pay scales of any State Government are not similar to the Central Government pay scales, the pay of the officer in GSTN shall be fixed at the same amount that he was drawing in his parent department or the next higher amount if the amount he was drawing does not exist in the Central Government Pay scales at the level in which the officer is appointed. However, all officers from the State Government shall be appointed in GSTN only if they fulfil the rank requirements as specified in the Schedules I & II of these guidelines.

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7. Tenure-

i) **Tenure of CEO:** The tenure of CEO shall be 5 years extendable for a further period of 2 years with the approval of the Government and the Board.

ii) Tenure of deputation:

a) **Tenure of EVP and SVP on deputation:** The tenure of EVP and SVP on deputation shall be 5 years extendable for a period of 2 years, 1 year at a time, (total 7 = 5+1+1) with the approval of the Board and the government and/or the parent department.

b) **Tenure below SVP on deputation:** The tenure for all other officers on deputation shall be for a period of 4 years extendable for a period of 2 years once and one more year thereafter (total 7 = 4+2+1) with the approval of Chairman and the parent cadre.

iii) Tenure of market recruits:

a) The tenure in respect of market recruits for all levels shall be decided on a case to case basis by the Chairman, GSTN from the level of Vice President upto Executive Vice President and by the Chief Executive Officer, GSTN for levels below Vice Presidents. In cases where the appointment needs approval of the Board, the same shall be placed before the Board with the proposal for the appointment.

b) The process being presently followed in on boarding personnel from the market in GSTN is to recruit through third party such as National Institute for Smart Government (NISG) on a fixed term contract basis for three years extendable by two years (total 5 years) after detailed internal review of the performance of the employee. This shall be continued while recruiting from the market till a fresh policy on this is finalised by the Board of GSTN.

c) This does not change the present practice to give a notice of 3 months at will for termination of service by either GSTN or the employee.

d) The superannuation age for market recruits in GSTN shall be 60 (Sixty) years.

8. Disqualification. -

i) No person,-

(a) who has entered into or contracted a marriage with a person having a spouse living; or

(b) who having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said posts:

Provided that the Board or the Competent Authority of GSTN, as the case may be, may, if satisfied that such marriage is permissible under the personal law applicable

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to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

9. Organization flexibility:

f) For achieving organizational efficiency the competent authority of GSTN to approve changes regarding rank of selection, job description and shifting of position as mentioned below shall be -

- a) Chairman, GSTN from the level of Vice President upto Executive Vice President
- b) Chief Executive Officer for levels below Vice Presidents.

Explanation: Rank of selection, job description and shifting of positions shall have following meaning:

a) **Rank of selection for market recruits** - In order to select the right candidates from the market while hiring, the selection committee may hire the candidate one level up or down the existing vacancy provided the necessary criteria for selection are being satisfied by the candidate (viz desired experience, educational qualification etc). This flexibility shall not apply for candidates selected on deputation where the rank of deputationists shall be granted as provided in **Schedule I & II** to the **Rule 4** above.

b) **Job descriptions (JD)** - For various posts, there are an approved set of description of roles for various positions. These are called job descriptions (JD). The job description repository shall be updated on a periodic basis to incorporate any changes/modifications required in order to meet the functional requirements of the job with the passage of time with approval of the authority as stated above.

c) **Shifting of positions within and across verticals** - There would be flexibility to inter-change/modify the positions within the same level/grade based on the functional requirements within the sanctioned strength. The positions may be changed/modified within or across verticals depending upon the functional requirements while advertising for the positions.

10. Selection of Retired Personnel as consultants- GSTN needs experienced tax officials who have rendered their service in Indirect Tax Wing in the Central Government or the State Governments. In case of non-availability of serving officers, GSTN can induct retired officers on fixed term contracts for such periods as is necessary to complete the specific project for which the officer is inducted. Following general guidelines shall apply in such appointments -

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- (a) The maximum age of such officers at the time of selection shall be 62 years and the maximum age till when they can provide service would be 65 years.
- (b) All such appointments would need the approval of the Board
- (c) Such appointments can be made only in the rank of Vice President or Assistant Vice President. No appointment at levels higher than Vice President shall be made.
- (d) The appointments of retired officers and ranks given to them shall be based on the levels held by them at the time of their retirement corresponding to the ranks mentioned for serving officers in Schedules I & II to these guidelines.
- (e) Their salaries would be fixed within the salary ranges decided for personnel hired on market recruitment in GSTN.

Note: These limitations shall not be applicable where a retired officer is appointed on a regular post advertised with relaxed age criteria for the retired Govt officials.

11. Power to relax. - Where the Board of the GSTN is of the opinion that it is necessary or expedient so to do, it may, by order, for the reasons to be recorded in writing, relax any of the provisions of these guidelines with respect to any class or category of persons. The provisions relating to deputation of officers shall be relaxed in consultation with the Government.

12. Power to rectify errors - The job descriptions (JDs) being used in respect of all posts have been summarised in **Column 11** of the schedules I to IV of these guidelines based on existing job description repository and in case of any conflict between the JDs and the schedules, provisions of the schedules would prevail and the modifications shall be done in the respective job descriptions. The job descriptions of all the positions mentioned in schedules I to IV of the guidelines are attached at **Annexure III**.

13. Saving - All existing decisions of the Board and Management taken prior to the date on which these guidelines become operational shall continue to apply notwithstanding any conflict with the present guidelines provided that specific decision taken in relation to any of the past decisions to overrule the past decision shall lead to the new specific decision prevailing.

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Annexure- I to Recruitment Guidelines

Proposed Sanctioned Strength				
Position	FTE or Outsourced	Deputation	Either Market Or Deputation	Total
CEO	-	-	1	1
EVP	1	1		2
SVP	9	4	3	16
VP	7	5	1	13
AVP	30	8	2	40
SM	18	9	-	27
Mgr	16	3	-	19
AM	28	1	-	29
Total	109	31	7	147
Outsourced only:				
Secretarial Support	15	-	-	15
Technical Support	15	-	-	15
MTS	15	-	-	15
Cleaning, Security & Cafeteria Services	As per need			As per need

Note: The services of Secretarial support, Technical Support, MTS, Cleaning, Security & Cafeteria Services are fully outsourced to agencies and the number of Secretarial Support, Technical Support and MTS is indicative of the size of manpower required from such outsourced services.

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Annexure II to Recruitment Guidelines

Screening and Selection Committee for Recruitment in GSTN

There shall be Screening and Selection for recruitment of all positions in GSTN. The procedure to be followed in this regard for various positions is as detailed below:

Name of the Post	Composition of Screening Committee	Composition of Selection Committee	Remarks
Chief Executive Officer	(a) Chairman, GSTN, (b) Additional Secretary, Revenue Headquarters, (c) One representative from the State Government, and (d) one expert in Information Technology. The Board of GSTN would give a panel of experts with order of preference for the Government to choose one expert to be member of the Committee.	(a) Chairman, GSTN, (b) Additional Secretary (Revenue Headquarters), (c) one Independent Director of GSTN, (d) One representative from the State Government, and (e) Member (GST) of CBIC. (f) one expert in Information Technology. The expert selected by the Government in the Screening Committee would also be a part of this Committee.	The appointment shall be made after due approval of the Board of GSTN and approval of the Government in case of deputationists to be processed by Department of Revenue.

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Executive Vice President	<p>i) Chief Executive Officer, GSTN</p> <p>ii) Executive Vice President of the Concerned Division</p> <p>iii) Senior Vice President (Support)</p> <p>iv) Two Technical Experts to be approved by the Board of GSTN.</p>	<p>*HR Committee of GSTN comprising Chairman, GSTN, Additional Secretary, Revenue Headquarters, One Independent Director, GSTN and Joint Secretary, GST Council Headquarters and</p> <p>two Technical Experts as approved by the Board of GSTN.</p> <p>*HR Committee also includes CEO, GSTN.</p>	<p>The appointment shall be made after due approval of the Board of GSTN and approval of the Government in case of deputationists to be processed by Department of Revenue.</p>
Senior Vice President	<p>i) Chief Executive Officer, GSTN</p> <p>ii) Executive Vice President of the Concerned Division</p> <p>iii) Executive Vice President (Support)</p>	<p>*HR Committee of GSTN comprising Chairman, GSTN, Additional Secretary, Revenue Headquarters, Independent Director, GSTN and Joint Secretary, GST</p>	<p>The appointment shall be made after due approval of the Board of GSTN and approval of the Government in case of deputationists to be</p>

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		Council Headquarters. *HR Committee also includes CEO, GSTN.	processed by Department of Revenue.
Vice President	i) Vice President (HR), GSTN ii) Unit Head (SVP/VP) of the concerned division.	i) Chairman, GSTN ii) CEO, GSTN iii) EVP, GSTN of the concerned Division iv) EVP (Support), GSTN	The appointment shall be made after due approval of the Chairman, GSTN and the approval of the Government in case of deputation.
Assistant Vice President	i) Vice President (HR), GSTN ii) Unit Head (SVP/VP) of the concerned division.	i) Chairman, GSTN ii) CEO, GSTN iii) EVP, GSTN of the concerned Division iv) EVP (Support), GSTN	The appointment shall be made after due approval of the Chairman, GSTN and the approval of the Government in case of deputation.
Senior Manager	i) Vice President (HR), GSTN ii) Unit Head (SVP/VP) of the concerned division.	i) Chairman, GSTN ii) CEO, GSTN iii) EVP, GSTN of the concerned Division	The appointment shall be made after due approval of the Chairman, GSTN and the

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		iv)EVP (Support), GSTN	approval of the Government in case of deputation.
Manager	i)Vice President (HR), GSTN ii)Unit Head (SVP/VP) of the concerned division.	i)Chairman, GSTN ii)CEO, GSTN iii)EVP, GSTN of the concerned Division iv)EVP (Support), GSTN	The appointment shall be made after due approval of the Chairman, GSTN and the approval of the Government in case of deputation.
Assistant Manager	i)Unit Head (SVP/VP), GSTN ii)Sr. Manager (HR), GSTN	i)EVP (Support), GSTN ii)Unit Head (SVP/VP), GSTN iii)VP (HR), GSTN	The appointment shall be made after due approval of the Chairman, GSTN and the approval of the Government in case of deputation.

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Annexure-II

**Goods and Services Tax Network
(Recruitment Guidelines approved by the Board of GSTN)**

Resolution on Recruitment Procedure in GSTN

New Delhi, dated the 11th January 2021

The Board of GSTN in exercise of the powers conferred upon it hereby resolves to make the following guidelines for functioning of the organisation on issues relating to recruitment on deputation and to consolidate existing guidelines for recruitment of market recruits.

(Manish Kumar Sinha)
Officiating CEO and EVP, GSTN

Goods and Services Tax Network
[Recruitment Guidelines approved by the Board of GSTN]

Resolution on Recruitment Procedure in GSTN

New Delhi, dated the 11th January 2021

1. **Short title and commencement. –**
 - (i) These guidelines may be called the guidelines for Goods and Services Tax Network on Recruitment on deputation and from market.
 - (ii) They shall come into force on the date decided by the Board of GSTN for its implementation and shall be effective prospectively.
2. **Sourcing of manpower in GSTN –**
 - (i) The requirement of manpower in GSTN shall be met from three sources namely-
 - (a) Market Recruitment
 - (b) Deputation of Officers from the Central Government, State Governments and the Public Sector Undertakings, and
 - (c) For the levels below Assistant Managers viz. Secretarial Support, Technical Support and MTS, outsourcing shall be the primary means of acquiring manpower.
 - (ii) No manpower shall be hired either directly or through third party sourcing where the entire service which are in the nature of office support and can be outsourced such as cleaning, security and cafeteria services. Such services shall be outsourced as such.

3. Sanctioned Strength –

The proposed total sanctioned strength of manpower for GSTN excluding the completely outsourced services such as cleaning, security, cafeteria services, Cleaning, Security and Cafeteria Services shall be 147 as detailed in *Annexure-I* attached hereto. The total of 147 positions (excluding 45 positions at the levels of Secretarial Support, Technical Support and MTS which are proposed to be retained and are purely outsourced to agencies and the number is only indicative of the size of manpower required from such outsourced services) approved for GSTN have been retained in the present proposal and no change/increase in manpower is proposed. Out of the total number of positions of 147, 31 positions can be filled exclusively on deputation and 7 positions (including the CEO) can be filled either on deputation or from the market. Hence, a total of 38 positions is the maximum number (26% of positions) out of the 147 positions that can be filled by deputation.

4. Number of posts, classification and level in pay matrix. –

The number of posts, their classification and level in the pay matrix/market-based salaries are specified in columns (2) to (4) of the Schedules I to IV annexed to these guidelines.

5. Screening and selection process. –

There shall be Screening and Selection for recruitment of all positions in GSTN as provided in *Annexure II*. Further, the procedure to be followed for screening and selection of the candidates for various positions is also detailed in *Annexure II*.

6. Method of recruitment, age-limit and qualifications, etc.-

i) The Chairman of GSTN shall be appointed by the Government for the tenure as may be decided by the Government and in the absence of a regular Chairman, the Secretary (Revenue) to the Government of India shall officiate as the Chairman. The rank of Chairman appointed in GSTN shall be equivalent to that of Secretary to Government of India.

ii) The method of recruitment for all the other posts, with age-limit, qualifications and other matters relating thereto are also detailed in the Schedules. The same are specified in columns (5) to (13) of the Schedules I to IV annexed to these guidelines.

- iii) All fresh appointment in GSTN from market shall be done based on the provisions of the Schedules after their approval by the Board.
- iv) All fresh appointment in GSTN on deputation shall be done based on the provisions of the Schedules after their approval by the Board and the Government and pay fixation (excluding allowances) done as per the Central Government Rules.
- v) The officers to be appointed from the State government should belong to the grades as mentioned in the schedules I & II to these guidelines. The officers selected from state governments shall be given an option to retain the scale in their parent cadre or to switch to scale in the Central Government. Once the option is exercised the same shall be final & binding on the officer for all purposes of his employment.

In case the pay scales of any State Government are not similar to the Central Government pay scales, the pay of the officer in GSTN shall be fixed at the same amount that he was drawing in his parent department or the next higher amount if the amount he was drawing does not exist in the Central Government Pay scales at the level in which the officer is appointed. However, all officers from the State Government shall be appointed in GSTN only if they fulfil the rank requirements as specified in the Schedules I & II of these guidelines.

7. Tenure-

- i) **Tenure of CEO:** The tenure of CEO shall be 5 years extendable for a further period of 2 years with the approval of the Government and the Board.
- ii) **Tenure of deputation:**
 - a) **Tenure of EVP and SVP on deputation:** The tenure of EVP and SVP on deputation shall be 5 years extendable for a period of 2 years, 1 year at a time, (total 7 = 5+1+1) with the approval of the Board and the government and/or the parent department.
 - b) **Tenure below SVP on deputation:** The tenure for all other officers on deputation shall be for a period of 4 years extendable for a period of 2 years once and one more year thereafter (total 7 = 4+2+1) with the approval of Chairman and the parent cadre.
- iii) **Tenure of market recruits:**
 - a) The tenure in respect of market recruits for all levels shall be decided on a case to case basis by the Chairman, GSTN from the level of Vice

President upto Executive Vice President and by the Chief Executive Officer, GSTN for levels below Vice Presidents. In cases where the appointment needs approval of the Board, the same shall be placed before the Board with the proposal for the appointment.

- b) The process being presently followed in on boarding personnel from the market in GSTN is to recruit through third party such as National Institute for Smart Government (NISG) on a fixed term contract basis for three years extendable by two years (total 5 years) after detailed internal review of the performance of the employee. This shall be continued while recruiting from the market till a fresh policy on this is finalised by the Board of GSTN.
- c) This does not change the present practice to give a notice of 3 months at will for termination of service by either GSTN or the employee.
- d) The superannuation age for market recruits in GSTN shall be 60 (Sixty) years.

8. Disqualification. –

- i) No person,-
 - (a) who has entered into or contracted a marriage with a person having a spouse living; or
 - (b) who having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said posts:

Provided that the Board or the Competent Authority of GSTN, as the case may be, may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

9. Organization flexibility:

- i) For achieving organizational efficiency the competent authority of GSTN to approve changes regarding rank of selection, job description and shifting of position as mentioned below shall be –
 - a) Chairman, GSTN from the level of Vice President upto Executive Vice President

- b) Chief Executive Officer for levels below Vice Presidents.

Explanation: Rank of selection, job description and shifting of positions shall have following meaning:

- a) **Rank of selection for market recruits** – In order to select the right candidates from the market while hiring, the selection committee may hire the candidate one level up or down the existing vacancy provided the necessary criteria for selection are being satisfied by the candidate (viz desired experience, educational qualification etc). This flexibility shall not apply for candidates selected on deputation where the rank of deputationists shall be granted as provided in **Schedule I & II** to the **Rule 4** above.

- b) **Job descriptions (JD)** – For various posts, there are an approved set of description of roles for various positions. These are called job descriptions (JD).The job description repository shall be updated on a periodic basis to incorporate any changes/modifications required in order to meet the functional requirements of the job with the passage of time with approval of the authority as stated above.

- c) **Shifting of positions within and across verticals** – There would be flexibility to inter-change/modify the positions within the same level/grade based on the functional requirements within the sanctioned strength. The positions may be changed/modified within or across verticals depending upon the functional requirements while advertising for the positions.

10. Selection of Retired Personnel as consultants– GSTN needs experienced tax officials who have rendered their service in Indirect Tax Wing in the Central Government or the State Governments. In case of non-availability of serving officers, GSTN can induct retired officers on fixed term contracts for such periods as is necessary to complete the specific project for which the officer is inducted. Following general guidelines shall apply in such appointments -

- (a) The maximum age of such officers at the time of selection shall be 62 years and the maximum age till when they can provide service would be 65 years.
- (b) All such appointments would need the approval of the Board

- (c) Such appointments can be made only in the rank of Vice President or Assistant Vice President. No appointment at levels higher than Vice President shall be made.
- (d) The appointments of retired officers and ranks given to them shall be based on the levels held by them at the time of their retirement corresponding to the ranks mentioned for serving officers in Schedules I & II to these guidelines.
- (e) Their salaries would be fixed within the salary ranges decided for personnel hired on market recruitment in GSTN.

Note: These limitations shall not be applicable where a retired officer is appointed on a regular post advertised with relaxed age criteria for the retired Govt officials.

11. **Power to relax.** – Where the Board of the GSTN is of the opinion that it is necessary or expedient so to do, it may, by order, for the reasons to be recorded in writing, relax any of the provisions of these guidelines with respect to any class or category of persons. The provisions relating to deputation of officers shall be relaxed in consultation with the Government.
12. **Power to rectify errors** – The job descriptions (JDs) being used in respect of all posts have been summarised in **Column 11** of the schedules I to IV of these guidelines based on existing job description repository and in case of any conflict between the JDs and the schedules, provisions of the schedules would prevail and the modifications shall be done in the respective job descriptions. The job descriptions of all the positions mentioned in schedules I to IV of the guidelines are attached at **Annexure III**.
13. **Saving** – All existing decisions of the Board and Management taken prior to the date on which these guidelines become operational shall continue to apply notwithstanding any conflict with the present guidelines provided that specific decision taken in relation to any of the past decisions to overrule the past decision shall lead to the new specific decision prevailing.

Annexure-IIA

Sl. No.	Name of post.	Number of post	Classification. Deputation/Market. (Level,Grade)	Level in the pay matrix. Deputation	Whether selection post or non-selection post and procedure thereof.	Age-limit for direct recruits from market.	Education al and other qualificati ons required for direct recruits.	Whether age and education al qualificati ons prescribe d for direct recruits will apply in the case of promotees .	Period of probati on, if any.	Method of recruitm ent whether by direct recruitm ent or by promoti on or deputati on or absorpti on and percenta ge of the vacancie s to be filled by various methods.	In case of recruitment by promotion or deputation or absorption, grade from which promotion or deputation or absorption is to be made. (Deputation) Officers of the Central or State Govt. or UT or Autonomous bodies shall be selected based on the following criteria:	If a Departme ntal Promotion Committe e exists what is its compositio n.	Circumsta nces in which Union Public Service Commissio n is to be consulted in making recruitmen t.
	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Executive Vice President (EVP), Services	1	L2, G2	Level 14 & allowanc es as decided by Board	As per Screening & Selection Committee recommendat ions and with due approval of Board of GSTN	Not Applica ble	Not Applicable	Not Applicable	Not Applica ble	Deputatio n	Deputation Criteria (i) (a) holding analogous posts at level 14 on regular basis in the parent cadre or department; or (b) having five years experience in Level-13 on regular basis in the parent cadre or department; AND (ii) Overall 18 years of service at Group 'A' level in Government.	Not Applicable	Not Applicable

											Desirable:- Possessing 8 years or more of experience in taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary. Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six as on the closing date of receipt of applications.		
2	Senior Vice President (SVP), Common Portal	1	L3,G3	Level 13 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Board of GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i) (a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having four years experience in Level-12 on regular basis in the parent cadre or department; AND(ii) Overall 13 years of service at Group 'A' level in Government.Desirable:- Possessing 5 years or more of experience in taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable

3	Senior Vice President (SVP), Value Added Services	1	L3,G3	Level 13 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Board of GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:- (i) (a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having four years experience in Level-12 on regular basis in the parent cadre or department; AND (ii) Overall 13 years of service at Group 'A' level in Government. Desirable:- Possessing 5 years or more of experience in taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary. Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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4	Senior Vice President (SVP), (Services)	1	L3,G3	Level 13 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Board of GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i) (a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having four years experience in Level-12 on regular basis in the parent cadre or department; AND(ii) Overall 13 years of service at Group 'A' level in Government.Desirable:- Possessing 5 years or more of experience in taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
5	Senior Vice President (SVP), (BIFA)	1	L3,G3	Level 13 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Board of GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:- (i) (a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having four years experience in Level-12 on regular basis in the parent cadre or department; AND (ii) Overall 13 years of service at Group 'A' level in Government.	Not Applicable	Not Applicable

											<p>Desirable:-</p> <p>(i) Post Graduate degree in Economics/Statistics/Mathematics from a recognised University or equivalent.</p> <p>(ii) Possessing 5 years or more of experience in taxation/Finance /business process automation or IT/Business Intelligence. Experience of working in the domain of GST would be desirable but not necessary.</p> <p>(iii) Experience in tax analytics/tax enforcement would be preferred.</p> <p>Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p>		
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6	Vice President (BIFA)	3	L3,G4	Level 12 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i)(a) holding analogous posts at level 12 on regular basis in the parent cadre or department; or (b) having four years experience in Level-11 on regular basis in the parent cadre or department; AND(ii) Overall 9 years of service at Group 'A' level in Government.Desirable:-(i) Possessing 5 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary. (ii) Experience in tax analytics/tax enforcement would be preferred.Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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7	Vice President (VP), Services	2	L3,G4	Level 12 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	<p>Deputation Criteria:-</p> <p>(i)(a) holding analogous posts at level 12 on regular basis in the parent cadre or department; or</p> <p>(b) having four years experience in Level-11 on regular basis in the parent cadre or department;</p> <p>AND</p> <p>(ii) Overall 9 years of service at Group 'A' level in Government.</p> <p>Desirable:-</p> <p>Possessing 5 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.</p> <p>Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p>	Not Applicable	Not Applicable
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8	Assistant Vice President (AVP), (Services)	8	L4,G5	Level 11 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i) (a) holding analogous posts at level 11 on regular basis in the parent cadre or department; or(b) having 5 years experience in Level-10 on regular basis in the parent cadre or department for directly recruited Group 'A' Officers or(c) having 20 years in government service and serving in Level-10 on regular basis in the parent cadre or department for officers promoted from Group 'B' to Group 'A'.Desirable:-Possessing 5 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
											Note: The levels from AVP and above shall be sourced from Group'A' Officers only.		
9	Senior Manager (SM), BIFA	3	L4,G6	Level 10 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman,	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:- (i)(a) holding analogous posts at level 10 on regular basis in the parent cadre or department; or (b) having five years	Not Applicable	Not Applicable

					GSTN.						<p>experience in Level-9 on regular basis in the parent cadre or department;</p> <p>AND</p> <p>(ii) Overall 15 years of service at Group 'B' level in Government. or</p> <p>Desirable:-</p> <p>(i) Graduate degree in Mathematics/Statistics/Economics from a recognised University or equivalent.</p> <p>(ii) Possessing 4 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.</p> <p>(iii) Experience in tax analytics/tax enforcement would be preferred.</p> <p>Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p>		
											<p>Note: Group 'B' Officials irrespective of their levels will be onboarded only upto the level of SM.</p>		

10	Senior Manager (SM), (Services)	5	L4,G6	Level 10 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i)(a) holding analogous posts at level 10 on regular basis in the parent cadre or department; or(b) having five years experience in Level-9 on regular basis in the parent cadre or department; AND(ii) Overall 15 years of service at Group 'B' level in Government.Desirable:- Possessing 4 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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11	Senior Manager (SM), HR-Deputation	1	L4,G6	Level 10 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:- (i)(a) holding analogous posts at level 10 on regular basis in the parent cadre or department; or (b) having five years experience in Level-9 on regular basis in the parent cadre or department; AND (ii) Overall 15 years of service at Group 'B' level in Government. Desirable:- Possessing 4 years or more of experience in Administration of any Government department. Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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12	Manager (Mgr),(Services)	3	L5,G7	Level 9 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:-(i)(a) holding analogous posts at level 9 on regular basis in the parent cadre or department;(b) having five years experience in Level-8 on regular basis in the parent cadre or department; AND(ii) Overall 10 years of service at Group 'B' level in Government.Desirable:- (ii) Possessing 3 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary.Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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13	Assistant Manager (AM), (Services)	1	L5,G8	Level 8 & allowances as decided by Board	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	Deputation Criteria:- (i)(a) holding analogous posts at level 8 on regular basis in the parent cadre or department; or (b) having five years experience in Level-7 on regular basis in the parent cadre or department; AND (ii) Overall 5 years of service at Group 'B' level in Government. Desirable:- Possessing 3 years or more of experience in Taxation/Finance/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary. Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	Not Applicable	Not Applicable
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Schedule- II															
Sl. No.	Name of post.	Number of Post	Classification. Deputation/Market	Level in the pay matrix. Deputation	Fixed Term Employment/Outsourced (CTC range including allowances & PLI) Note: To be aligned with market as required for market recruits from time to time.	Whether selection post or non-selection post and procedure thereof.	Age-limit for direct recruits.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.	Period of probation, if any.	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation or absorption, from which promotion or deputation or absorption is to be made. (Deputation) Officers of the Central or State Govt. or UT or Autonomous bodies shall be selected based on the following criteria:	In case of recruitment by promotion or deputation or absorption, grade from which promotion or deputation or absorption is to be made. (Market Recruitment) Persons working in the Private Sector shall be selected based on following criteria:	If a Departmental Promotion Committee exists what is its composition.	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.
	1	2	3	4A	4B	5	6	7	8	9	10	11A	11B	12	13
1	Chief Executive Officer (CEO)	1	L1,G1	Pay at Level 15 & allowances as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by the Board of GSTN.	As per Screening & Selection Committee recommendations and with due approval of the	As detailed in Column 11 (b)	As detailed in Column 11 (b)	Not Applicable	Not Applicable	Deputation or Market Recruitment	Deputation Criteria: (i)(a) holding analogous posts at level 15 on regular basis in the parent cadre or department; or (b) having five	Selection Criteria: Essential:- (i) Graduate degree in Engineering and/or degree or diploma in Management	Not Applicable	Not Applicable

						Board of GSTN and approval of the Government to be processed by the Department of Revenue.						<p>years experience in Level-14 on regular basis in the parent cadre or department;</p> <p>AND</p> <p>(ii) Overall 25 years of experience at Group 'A' level in Government.</p> <p>Desirable:- Possessing 10 years or more of experience in Taxation/Finance/business process automation or IT. and experience of working in the domain of GST.</p> <p>Note 1 - The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p> <p>Note 2 - The period of appointment shall be three</p>	<p>from a recognised University or equivalent.</p> <p>(ii) Minimum work experience of 18 (Eighteen) years in an organisation specializing in large scale IT transaction processing in taxation automation/financial services/government sector serving large cross-section of retail and business users, of which at least 5 (five) years should have been spent as part of the top management team (Chief Technology Officer, Managing Director/Executive</p>		
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												years extendable by another two years with the approval of Board and the Government.	director or equivalent). Desirable: (i) Experience of heading an organization (company, society or trust). (ii) Experience of managing a multi-stakeholder driven organization and a demonstrated ability to both lead and build the capabilities of a driven, bright and diverse team. (iii) Ability to think strategically, anticipate future consequences and trends and incorporate them into the organization plan. (iv) High		
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													level of business acumen, including successful P&L management and the ability to balance the delivery of the programs within the approved budget. (v) Capacity for managing and leading people: A team builder who has experience in scaling up organization, has the ability to connect staff both on an individual level and in large groups. Note 1 - The Maximum age-limit for appointment from the market shall be not exceeding fifty four years as on		
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													the closing date of receipt of applications. Note 2 - The period of appointment shall be five years extendable by another two years with the approval of Board and Government.		
2	Senior Vice President (SVP), (Support)	1	L3,G3	Level 13 & allowances as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	As detailed in Column 11 (b)	As envisaged in Column 11 (b)	Not Applicable	Not Applicable	Deputation or Market Recruitment	Deputation Criteria:- (i) (a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having five years experience in Level-12 on regular basis in the parent cadre or department; AND (ii) Overall 13 years of service at Group 'A' level in Government. Desirable:- Possessing 8	Selection Criteria: (i) MBA/ Post graduate/ Similar degree or diploma with an experience of total 15-18 years in the support functions (preferably finance and administration) (ii) At least 5 years as Head of Finance / Administration of a large public/ private sector	Not Applicable	Not Applicable

												<p>years or more of experience in Finance and Administration. A degree in Law would be preferable but not mandatory.</p> <p>Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p>	<p>organisation in India is required Generalist experience of approx. 10- 12 years across multiple support functions (i.e. Admin, Legal, Finance, HR, IT etc) in a large public sector/ private sector/ ministry/ department of central or state government is preferred</p> <p>Note .- The Maximum age-limit for appointment from the market shall be not exceeding Forty five years as on the closing date of receipt of applications.</p>		
3	Senior Vice President	1	L3,G3	Level 13 & allowanc	As per the prevailing market rate & to	As per Selection Committee	As detaile d in	As envisAs detailed	Not Applicab le	Not Applicab le	Deputat ion or Market	Deputation Criteria:	Selection Criteria: Role holder	Not Applicab le	Not Applicabl e

	(SVP), Outreach and Capabilit y Building			es as decided by Board	be negotiated with candidate and approved by Chairman, GSTN.	recommen dations and with due approval of Board.	Colum n 11 (b)	in Column 11 (b)			Recruit ment	(i) (a)nholding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having four years experience in Level-12 on regular basis in the parent cadre or department; AND (ii) Overall 13 years of service at Group 'A' level in Government. Desirable:- Possessing 5 years or more of experience in Taxation/Financ e/business process automation or IT. Experience of working in the domain of GST would be desirable but not necessary. Around 5-8 years of experience in Information & Broadcasting Ministry/ Related functions for an	to be sourced from private sector with experience of 15-18 years and Post Graduate in Human Resource Management / Change Management / Any similar degree/ diploma Around 5-8 years of experience in Training and Change Management for a private sector candidate is preferred Note .- The Maximum age-limit for appointment from the market shall be not exceeding Forty five years as on the closing date of receipt of applications.		
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												official on deputation is preferred			
												Note.- The Maximum age- limit for appointment by deputation shall be not exceeding fifty- six years as on the closing date of receipt of applications.			
4	Senior Vice President (SVP), Finance	1	L3,G3	Level 13 & allowanc es as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommen dations and with due approval of Board.	As detaile d in Column 11 (b)	As envisAs detailed in Column 11 (b)	Not Applicab le	Not Applicab le	Deputat ion or Market Recruit ment	Deputation Criteria: (i)(a) holding analogous posts at level 13 on regular basis in the parent cadre or department; or (b) having five years experience in Level-12 on regular basis in the parent cadre or department; AND (ii) Overall 13 years of service at Group 'A' level in Government. Desirable:- Possessing 5 years or more of	Selection Criteria: Essential: • For candidates from the private sector: Minimum work experience of 15-18 years in an organisation specializing in large scale IT transaction processing in financial services/gov ernment sector serving large cross-section of retail and business users, of	Not Applicab le	Not Applicabl e

												<p>experience in Finance and Administration. A CA or ICWA would be preferable but not mandatory.</p> <p>Note .- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.</p>	<p>which at least 5 (five) years should have been spent as part of the top management team.</p> <ul style="list-style-type: none"> • Experience of heading the Finance of an organization (company, society or trust). • Experience of managing a multi-stakeholder driven organization and a demonstrated ability to both lead and build the capabilities of a driven, bright and diverse team. • Ability to think strategically, anticipate future consequences and trends and incorporate them into the 		
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													<p>organization plan.</p> <ul style="list-style-type: none"> • High level of business acumen, including successful P&L management and the ability to balance the delivery of the programs within the approved budget. • Capacity for managing and leading people: A team builder who has experience in scaling up organization, has the ability to connect staff both on an individual level and in large groups. <p>Note .- The Maximum age-limit for appointment from the market shall be not exceeding Forty five</p>		
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													years as on the closing date of receipt of applications.		
5	Vice President (VP), OSD to Chairman	1	L3,G4	Level 12 & allowances as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Deputation	<p>Deputation Criteria:</p> <p>(i) (a) holding analogous posts at level 12 on regular basis in the parent cadre or department; or</p> <p>(b) having four years experience in Level-11 on regular basis in the parent cadre or department;</p> <p>AND</p> <p>(ii) Overall 9 years of service at Group 'A' level in Government.</p> <p>Desirable:- Possessing 5 years or more of experience in working as OSD to Senior Levels in the Government preferably in Taxation/Finance/business process automation or IT and</p>	Selection Criteria: To be decided by Chairman, GSTN	Not Applicable	Not Applicable

												experience of working in the domain of GST. Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.			
6	Assistant Vice President (AVP), Administration	1	L4,G5	Level 11 & allowances as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	As detailed in Column 11 (b)	As detailed in Column 11 (b)	Not Applicable	Not Applicable	Deputation or Market Recruitment	Deputation Criteria: (i) (a) holding analogous posts at level 11 on regular basis in the parent cadre or department; or (b) having four years experience in Level-10 on regular basis in the parent cadre or department; AND (ii) Overall 5 years of service at Group 'A' level in Government. Desirable:- Possessing 5 years or more of experience in	Selection Criteria: Any Graduate/ Post Graduate degree / diploma (Full time/Part Time) with 10- 14 years of experience in Admin department in a large private/ public sector organization Understanding of contractual matters, documentation etc Knowledge of	Not Applicable	Not Applicable

												Administration. Note.- The Maximum age-limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.	administrati on services and alternative agencies / service providers; Statutory compliances applicable to Administrati on function; vendor evaluation and selection and vendor database management .		
7	Assistant Vice President (AVP), Network & Outreach	1	L4,G5	Level 11 & allowances as decided by Board	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of	As detailed in Column 11 (b)	As detailed in Column 11 (b)	Not Applicable	Not Applicable	Deputation or Market Recruitment	Deputation Criteria: (i) (a) holding analogous posts at level 11 on regular basis in the parent cadre or department;	Selection Criteria: Role holder to be sourced from private sector with experience of 10- 14	Not Applicable	Not Applicable

						Chairman, GSTN.						<p>or (b) having five years experience in Level-10 (Grade-A) on regular basis in the parent cadre or department for directly recruited Group 'A' Officers or (c) having 20 years in government service and serving in Level-10 on regular basis in the parent cadre or department for officers promoted from Group 'B'.</p> <p>Desirable:- Possessing 5 years or more of experience in Taxation/Finance/business process automation or IT and experience of working in the domain of GST.</p> <p>Note.- The Maximum age-limit for appointment by deputation shall be not</p>	<p>years in Marketing/ Mass Communication/ Corporate Communication and MBA/ PG/ Any other similar degree or diploma in Mass Communication/ Marketing</p>		
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												exceeding fifty- six years as on the closing date of receipt of applications.			
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Schedule - III													
Sl. No.	Name of post.	Number of Post	Classification . Deputation/ Market (Level/Grade)	Pay for Fixed Term Employment/ Outsourced (CTC range including allowances & PLI) Note: To be aligned with market as required for market recruits from time to time.	Whether selection post or non-selection post and procedure thereof.	Age-limit for direct recruits from market.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	Period of probation , if any.	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation or absorption, grade from which promotion or deputation or absorption is to be made. (Market Recruitment)	If a Departmental Promotion Committee exists what is its composition.	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.
	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Executive Vice President (EVP), Technology	1	L2,G2	As per the prevailing market rate & to be negotiated with candidate and approved by Board.	As per Screening & Selection Committee recommendations and with due approval of Board	Maximum Age Limit below 48 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.Tech (IT)/ BEdegree in IT / MCA while M.Tech/ MBA is desirable with 18 years of experience</p> <p>► Minimum 14-15 years of experience in the IT function of a large organization , out of which minimum 3 years as CTO/CIO</p> <p>► Around 10 years as technology head in an organisationwhich specializes in large scale transaction processing in financial services/government sector or in delivery of large scale IT and IT enabled services in India or abroad</p> <p>► Proven record of leading a large team consisting of IT/Technology experts</p> <p>► Proven record of designing and</p>	Not Applicable	Not Applicable

											<p>implementing technology specific systems and solutions across multiple areas of a single organization</p> <p>► Expertise in the area of architecture, IT governance, IT operations and IT Outsourcing, IT contract structuring and monitoring</p> <p>► Understanding of technology trends and practices like Cloud Computing, Service Oriented Architecture, Distributed Computing, etc.</p> <p>► Knowledge and experience of IT/Technology governance and operations</p> <p>► Comprehensive knowledge of hardware, software, application, and systems engineering</p> <p>► Experience in setting up the IT/Technology function of a Start-Up Organization is preferred</p> <p>Excellent leadership skills, interpersonal skills and communication skills are desired</p>		
2	Senior Vice President (SVP), Software Development	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.Tech (IT)/ BEdegree in IT / MCA while M.Tech/ Masters Degree/ Diploma in IT is desirable with 15- 18 years of experience of working with top IT companies in software development and maintenance</p> <p>► Minimum 6years of</p>	Not Applicable	Not Applicable

											<p>experience in Programme Manager or above positions</p> <ul style="list-style-type: none"> ▶ At least 5 years of experience in performing a leadership role in a reputed IT company ▶ Experience in database application scope definition and implementation ▶ Proven record of designing and implementing technology specific systems and applications across multiple areas of a single organization ▶ Expert knowledge and demonstrated experience in software throughout the software development lifecycle. ▶ Experience in leading and managing teams executing software development, testing & implementation. ▶ Knowledge of latest software development technologies, platforms, programming languages, standards, tools, products etc. is critical. ▶ Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ▶ Experience in adopting the structured implementation based on proven methodologies and 		
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											models ► Experience in tracking the project/program risk identification, mitigation in a structured way ► Experience in implementing the portfolio or program management tools and adoption of the same Experience in Vendor management, change management in designing the structure and/or executing those programs in an organization		
3	Senior Vice President (SVP), IT Infra	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► B.Tech (IT)/ BEdegree in IT / MCA while M.Tech/ Masters Degree/ Diploma in IT is desirable with 15- 18 years of experience working with top IT companies in IT Infrastructure management and implementation/Managing IT infrastructure of a reputed organization having large IT setup ► Minimum 6years of experience in in Programme Manager or above positions ► Experience in supervising system configuration, software installation and upgrades of operating systems acting as web servers and application servers ► Experience in optimizing system availability, security, and performance of data centers.	Not Applicable	Not Applicable

											<ul style="list-style-type: none"> ▶ Experience in monitoring system performance and capacity; provide input for needed expansion or alternative configurations to support additional storage, database capacity, or web server capacity needs ▶ Experience in adopting Enterprise Architecture frameworks such as TOGAF or FEAF ▶ Experience in building enterprise infrastructure architecture covering backend storage platforms, servers, user-end infrastructure network etc., ▶ Experience in Hardware, configuration, integration, and support ▶ Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ▶ Experience in tracking the project/program risk identification, mitigation in a structured way ▶ Experience in implementing the portfolio or program management tools and adoption of the same ▶ Experience in Vendor 		
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											management, change management in designing the structure and/or executing those programs in an organization Experience of ITIL based service delivery and management		
4	Senior Vice President (SVP), CISO	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Masters in Technology/ MS (IT)with CISSP/CISA/CISM/Technology Risk Management with 15-18 years of experience in information security or related field out of which atleast 2 years experience of working as CISO in a reputed organisation ► Experience in administering information security, business continuity and disaster recovery programs ► Working knowledge of and experience in the policy and regulatory environment ► Experience in administering an information security programme ► Knowledge of information security solutions such as firewalls, identity and access control, IPS/IDS and host based solutions, cryptography solutions, CA's, key management systems, URL filtering, e-mail security, and end-point protection solutions such as anti 	Not Applicable	Not Applicable

											malware/firewalls ► Experience in DR Management including creation and maintenance of DR plans, manage DR compliance testing, conduct DR procedure reviews and DR strategy reviews, co-ordinate the production, maintenance and testing of Business Continuity plans for the teams that need them Knowledge of common information security management frameworks, such as ISO/IEC 27001, ITIL, COBIT		
5	Senior Vice President (SVP), Systems and Service Engineering	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Bachelors/Masters in IT/ECE or Masters / Bachelors in Computer Applications or relevant experience in the domain of IT operations with more than 18 years. ► Must have led large teams handling complex and internet scale system. A minimum of 6 years of experience is expected in leading and managing teams. ► Candidates with techno-managerial experience may be desirable ► 12-14 years of experience in designing and maintaining IT function of large organisations ► Extensive knowledge of any flavor of Unix/Unix Based	Not Applicable	Not Applicable

											<p>Systems and applications</p> <ul style="list-style-type: none"> ► Good knowledge of system administration and Infrastructure architecture design principles ► An excellent knack of troubleshooting issues arising out of Network, System or application. ► Strong fundamentals of OSI model and TCP/IP stack on Systems ► Extensive experience on handling OpenSource Software systems like OpenLdap, WebServers (Apache, nGnix, etc) ► Experience of leading a agile and responsive team consisting of IT/Technology software and hardware professionals ► Experience of implementing IT specific systems and solution across functions. ► Good understanding of financials of IT Systems 		
6	Senior Vice President (SVP), Customer Service	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► MBA with 15- 18 years of experience in IT/ITES service delivery and management/ Helpdesk operations out of which at least 3 years as head of helpdesk functions in a reputed organization. ITIL Intermediate certification preferred ► Experience of 5 years 	Not Applicable	Not Applicable

											in ITIL based service delivery and management At least 5 years of experience in supervising/ handling customer services, overseeing the overall performance and service levels of the customer services team, taking care of escalations. Experience of setting up and leading the Customer Relations/ Operations function in a start-up organization with at least 100 employees is preferred		
7	Senior Vice President (SVP), Enterprise Architect	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► The applicant should be a B.E./B.Tech in Computer Science/IT from a reputed institute.</p> <p>► Masters degree in Computer Science and/or A Ph.D in Computer Science from an acclaimed university will be preferred.</p> <p>Experience :</p> <p>► Should have a minimum of 15 years in the IT industry with at least 10 years into large scale systems architecture and implementation</p> <p>► Strong technical experience with respect to high performance architecture covering security, integrations and scalability</p> <p>► Experience in building large scale</p>	Not Applicable	Not Applicable

											<p>transactional systems that can support 100's of millions of transactions</p> <ul style="list-style-type: none"> ► Proven experience in building online-offline systems with high level of data integrity ► In-depth hand-on experience in designing and building component layered IT systems using broad technologies such as Java, RDBMS, XML, HTML, Mobile, NoSQL systems, among others <p>Preferred :</p> <ul style="list-style-type: none"> ► Candidates with hand-on experience in multiple IT domains in areas of Application development, Databases, IT Infrastructure etc. ► End-to-end understanding of the software development process including payment gateways. Experience in leading banks, payment systems companies and gateways would be an added preference. ► Experience of building systems that are API based, loosely coupled, and highly automatable. ► Handled similar roles as Chief Technology Officer/Technical Director or equivalent for at least three years. 		
8	Senior	1	L3,G3	As per the	As per Selection	Maximu	As mentioned	Not	Not	Market	► Bachelors/Masters	Not	Not Applicable

	Vice President (SVP), Operations & Maintenance			prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	in Column 11	Applicable	Applicable	Recruitment	Degree/Diploma in IT/ECE / Masters Degree/Diploma in Computer Applications with around 15-18 years of experience in the IT function of large organisations ► Experience of leading a large team consisting of IT/Technology software and hardware experts ► Experience of designing and implementing technology specific systems and solutions across multiple areas of a single organisation ► Experience in the IT Function of a Start-Up Organisation/ providing IT Consulting services to a Start-Up Organisation is preferred ► Solid understanding of financial aspects relating to the technical aspects Experience in management and maintenance of large databases, ensuring their optimisation as regards to performance, consistency, integrity and security.	Applicable	
9	Senior Vice President (SVP), Procurement & Contracts	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► MBA with around 15- 18 years of experience in Procurement and contracts function across Service Industries like Financial services, e-Governance Services, Banking, IT Consultancy services,	Not Applicable	Not Applicable

											<p>Business Analyst in IT Companies.</p> <p>► At least 3- 5 years of experience in Bid Management Processes like preparation of RFP (defining scope of work, technical and financial evaluation criteria, service level matrices, milestones, deliverables, payment terms etc.), handling pre bid meetings, selection of vendors, drafting contracts etc.</p> <p>► Understanding of contractual matters, documentation and legal issues of procurement</p> <p>► Knowledge of statutory compliances applicable to procurement function</p> <p>Knowledge of vendor evaluation and selection and vendor database management</p>		
10	Senior Vice President (SVP), BIFA Head	1	L3,G3	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 45 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>PG in Economics/ Statistics/ Mathematics OR MS in IT/Information Systems/MBA is desirable with at least 14 years of experience</p> <p>➤ Minimum of 8 years of experience in Business Intelligence/risk analysis and risk management/fraud management in BFSI, Tax Administration, e-commerce or Telecom sector</p> <p>➤ Experience in deriving insight using</p>	Not Applicable	Not Applicable

											big data analytics ➤ Experience in the field of AI and Machine Learning including experience with deep learning models.		
11	Vice President (VP), Data Center	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	▶ B.Tech (IT)/ BE degree in IT / MCA while M.Tech/ MBA is desirable with 12- 16 years of experience working with top companies in IT infrastructure management and implementation/ managing IT infrastructure of a reputed organization having large IT setup ▶ 8- 10 years of experience in the design and implementation of large-scale, multi-tiered, heterogeneous IT infrastructure/Data Centre with experience in setting up two Data Center facilities. ▶ Expert understanding of leading SAN storage technologies and network server platforms ▶ Experience in building enterprise infrastructure architecture covering backend storage platforms, servers, user-end infrastructure network etc., ▶ Experience in Hardware, configuration, integration, and support ▶ Detailed knowledge of Data Center	Not Applicable	Not Applicable

											technologies with experience in deploying different kinds of hardware platforms, storage platforms in a 2/3-way data center scenario ► Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ► Experience in adopting the structured implementation based on proven methodologies and models ► Experience in tracking the project/program risk identification, mitigation in a structured way ► Experience in implementing the portfolio or program management tools and adoption of the same ► Experience in Vendor management, change management in designing the structure and/or executing those programs in an organization		
12	Vice President (VP), CS & CCO	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Essential: The candidate should be a qualified Company Secretary. Desirable: Candidates who are qualified Chartered Accountants would be given preference. 12-16 years of relevant experience as a	Not Applicable	Not Applicable

											Company Secretary in a large private/public sector company in India. Knowledge of Companies Act and of various other relevant statutes/laws applicable to companies, Government policies, Rules, Regulations, Notifications, Directives, Guidelines etc.		
13	Vice President (VP), Legal	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>Bachelor of Law (LLB) degree/diploma Around 12- 16 years of relevant experience in drafting and vetting of contracts and agreements, litigation management, internal policy development to ensure compliance to all statutory and regulatory requirements, overseeing and evaluating the compliance related matters of the organisation.</p> <p>Knowledge of various relevant statutes, Government policies, regulations and directives, and company policies and guidelines. Excellent knowledge of all legal aspects relating to various laws- Labour Laws etc., and the procedures in respect of Civil and Criminal Matters</p> <p>Excellent knowledge of Cyber Laws in India, International Laws relating to Information</p>	Not Applicable	Not Applicable

											Technology, protection of IPRs Note - The Maximum age-limit for appointment from the market shall be not exceeding Forty one years as on the closing date of receipt of applications.		
14	Vice President (VP), HR & Training	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► MBA/ PG Diploma in Human Resources / Any similar degree or diploma in HR with around 12- 16 years of experience across various domains of the HR function in a large private/ public sector organization</p> <p>► 4-5 years of experience in specialist HR roles</p> <p>► Experience of designing and conducting human resource management and organization development interventions in large organisations</p> <p>► Experience in Handling recruitment, Managing day to day human resource operations, Organising internal training and development activities of the employees, Managing employee benefit programs, Preparing, updating, and implementing human resource policies and procedures, Maintaining employee records</p> <p>Experience of setting up and leading the HR</p>	Not Applicable	Not Applicable

											Function in a start-up organization with over 100 employees is preferred.		
15	Vice President (VP), Software Architect	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► Should have experience of working on popular Hadoop distribution platforms like Apache, Cloudera, HortonWorks etc.</p> <p>► B.E/ B.Tech/ M.Tech with at least 10+ years of experience, 4 years as a Data Architect of which 3 years should be as a Big Data Architect.</p> <p>► Should have sound knowledge of various MDM and ELT/ETL tools and data design.</p> <p>► Should have prior experience in handling specialized and complex architectural issues involving applications working on Data of petabytes scale. Should have very strong fundamentals of data structures and algorithms.</p>	Not Applicable	Not Applicable
16	Vice President (VP), Program & Project Management	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.E./B.Tech/ME/M.Tech/MCA/MSc in Electronics/IT/Computer Science or equivalent/MBA (Project Management) with minimum 10 years of relevant experience.</p> <p>► Preferred Certifications: PMP/Prince-2, PMI-ACP/CSM.</p> <p>► Total 12 – 16 years of experience in IT with at least 3 years' experience in managing</p>	Not Applicable	Not Applicable

											<p>large, complex and technically diverse successful IT projects.</p> <ul style="list-style-type: none"> ▶ Technical experience in at least two key technology domains. ▶ Candidates with hands-on experience in multiple IT domains. ▶ Experience of handling multiple vendors under large commercial contracts ▶ Excellent communication skills in English, both written and spoken. ▶ Preferred experience of handling large IT Project under Managed Services Mode under SLAs. 		
17	Vice President (VP), Delivery Manager	1	L3,G4	As per the prevailing market rate & to be negotiated with candidate and approved by Chairman, GSTN.	As per Selection Committee recommendations and with due approval of Board.	Maximum Age Limit 41 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> • 12 to 16 year of experience with BE/B.Tech / M.Tech (IT/Electronics and Communication, Computer Science)/ MBA IT/Electronics and Communication/MCA or equivalent • Certification in any of the following is preferred - PMP/PRINCE2/SAFE© /CSM/ACP • Minimum 3 years of experience as a Delivery Manager/ Project Manager in the field of Fraud Analytics. • Experience with Taxation/BFSI/Telecom will be a plus. • Experience in UNIX environment is a must • Experience of scripting 	Not Applicable	Not Applicable

											languages like Python, PERL or SHELL • Experience of working in State/ Centre Commercial Tax Department/ Treasuries • Must be an expert agile practitioner and thorough with Project/Delivery. PMP /PRINCE2/SAFE®/CS M/ACP certification is a plus • Must be well versed with at least one Project Management tool like MS Project, JIRA etc.		
18	Assistant Vice President (AVP), Data Analysis	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	B.E./ B.Tech / MCA certified professional or equivalent with certifications in OEM technologies Overall experience of 9 years of in the field of analytics. Strong programming experience in either Python or R . Should have sound knowledge of NoSQL Big Data systems like Hbase, Mongo, Cassandra Excellent understanding of machine learning techniques and algorithms. Experience with common data science toolkits (SciPy, Numpy, Pandas etc). Good applied statistics skills, such as distribution, statistical testing, regression etc. Data Oriented personality.	Not Applicable	Not Applicable
19	Assista	4	L4,G5	As per the	As per Selection	Maximu	As mentioned	Not	Not	Market	► B.Tech (IT)/ BE	Not	Not Applicable

	nt Vice President (AVP), Business Applications			prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	Committee recommendations and with due approval of Chairman, GSTN.	m Age Limit 39 years	in Column 11	Applicable	Applicable	Recruitment	degree in IT / MCA while M.Tech/ Masters Degree/ Diploma in IT is desirable with 10- 14 years of experience working with top IT companies in software development and maintenance ► Minimum 5 years of experience in Project Manager or above positions ► Expert knowledge and demonstrated experience in software throughout the software development lifecycle ► Experience in managing the complex IT project that involves packaged application implementation coupled with custom application development ► Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ► Experience in adopting the structured implementation based on proven methodologies and models ► Experience in tracking the project/program risk identification, mitigation in a structured way ► Experience in implementing the portfolio or program management tools and	Applicable	
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											adoption of the same Experience in Vendor management, change management in designing the structure and/or executing those programs in an organization		
20	Assistant Vice President (AVP), R&D Business	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► CA/ CS/ MBA Finance with 10- 14 years of experience in Service Industries like Financial services, e-Governance Services, Banking, IT Consultancy services</p> <p>► Around 6-8 years of experience in functioning of various tax administration and other regulatory bodies in the Indirect Taxation Space with additional exposure to the data analytics</p>	Not Applicable	Not Applicable
21	Assistant Vice President (AVP), Application Support & QA	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.Tech/ BE/ MS degree in IT / MCA while MS/ MBA is desirable with 10- 14 years of experience</p> <p>► Minimum 6-8 years of experience as a Tester</p> <p>► Experience in creating or developing testing strategies for custom application development as well as packaged application implementation</p> <p>► Experience in IT Application testing, working within the IT development lifecycle and automated testing</p> <p>► Experience in creation of test plans and specifications and production of test</p>	Not Applicable	Not Applicable

											<p>scenarios and scripts</p> <p>► Should have experience in different testing techniques like Whitebox Testing, Blackbox testing, Non-functional testing, Regression testing etc.,</p> <p>► Experience in executing the test cases using any tools like Rational Functional Test Manager etc.,</p> <p>► Should have experience in any one of the industry standard testing tools for automation of testing wherever possible</p>		
22	Assistant Vice President (AVP), Network Engineering	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>• B.E./ B.Tech / MCA certified professional or equivalent with certifications in OEM technologies</p> <p>The applicant should have 10+ years of experiences.</p> <p>Hands on experience on at least 6 years on core network devices</p> <p>Certifications in OEM's network devices/ technologies is preferred</p> <p>Certification in CCNP or equivalent. CCIE certificate holders will get added advantage</p> <p>Hands on knowledge in Cisco Nexus and ASR line of products and its configurations</p> <p>Hands on knowledge in HP Network (Routers/Switches) products and its configurations, Global and Server load balancers, WAN</p>	Not Applicable	Not Applicable

											optimisers, VPN product configurations Knowledge on Check point, Palo Alto, Fortigate firewall product configurations would be added advantage Working knowledge of IPSEC with implementation experience Communicate technical issues to technical and non-technical audience		
23	Assistant Vice President (AVP), Security-IT Infra	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.Tech (IT)/ BE degree in IT / MCA while M.Tech/ MBA is desirable with 10- 14 years of experience working with top companies in IT infrastructure management and implementation/ managing IT infrastructure of a reputed organization having large IT setup</p> <p>► 6- 8 years of CCSP/CISSP or equivalent experience in the design and implementation of large-scale, multi-tiered, heterogeneous IT infrastructures/Data Centres with around 4 years of experience in information security or related field.</p> <p>► Knowledge of building enterprise security architecture from business architecture and user requirements and organization policies</p>	Not Applicable	Not Applicable

											<ul style="list-style-type: none"> ▶ Experience in building security solutions at different layers of IT systems like Application, Network, Infrastructure in a unified way ▶ Experience in developing information security solutions such as firewalls, identity and access control, IPS/IDS and host based solutions, cryptography solutions, key management systems, URL filtering, e-mail security, and end-point protection solutions such as anti malware/firewalls ▶ Experience in building enterprise infrastructure architecture covering backend storage platforms, servers, user-end infrastructure network etc., ▶ Experience in Hardware, configuration, integration, and support ▶ Knowledge of UNIX, AIX, Linux, Cisco Network IDS, Cisco Host-based IDS, eTrust Access Control, ESM, and IDS. DES encryption, Digital Certificates, SSL, VPN, IPSec, TCP/IP, DNS and web security architecture, MySQL, subversion, SpamAssassin/other spam tools ▶ Experience in responding and assisting 		
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											in the coordination effort to remediate security alerts and respond to information security related incidents ► Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ► Experience in adopting the structured implementation based on proven methodologies and models ► Experience in tracking the project/program risk identification, mitigation in a structured way		
24	Assistant Vice President (AVP), Enterprise Tools Monitoring	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► BCA / B.E.(Computers) with around 10- 14 years of experience in handling internal IT operations for a large private/public sector organization Experience in running internal IT department, strategizing the activities and corresponding budgets and managing end to end activities pertinent to IT Hardware & Software, Network topology and Security Systems, Process Mapping and Testing Methods & Techniques, Backup and Disaster Recovery Mechanisms, Mailing & Database Solutions and Web-	Not Applicable	Not Applicable

											portals, IT Helpdesk operations etc.		
25	Assistant Vice President (AVP), Disaster Recovery	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► BE/B.Tech in IT with 10- 14 years of experience in IT organization with at least 4 years of experience in Disaster Recovery role ► Certifications - Certified Information Systems Security Professional (CISSP) or Certified Information Security Manager (CISM) ► At least 2-3 years of experience in DR Management including creation and maintenance of DR plans, manage DR compliance testing, manage the risk register of DR issues <p>Knowledge of aspects of physical security and facility management in the DC/DR facility of an organization.</p>	Not Applicable	Not Applicable
26	Assistant Vice President (AVP), Data Center	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Min. B. E. / B.Tech (IT) / MCA with 10- 14 years of experience ► 6- 8 years of experience in the design and implementation of large-scale, multi-tiered, heterogeneous IT infrastructures / Data Centres ► Expert understanding of leading Compute, SAN storage technologies and networking and Security platforms ► Experience in building enterprise 	Not Applicable	Not Applicable

											<p>infrastructure architecture covering backend storage platforms, servers, user-end infrastructure network etc.,</p> <p>► Experience with Hardware and Operating System design, configuration, integration, and support</p> <p>► Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation</p> <p>► Experience in implementing the portfolio or program management tools and adoption of the same</p> <p>► Experience in Vendor management, change management in designing the structure and/or executing those programs in an organization.</p>		
27	Assistant Vice President (AVP), Helpdesk-Business	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► Any graduate with around 10- 14 years of work experience</p> <p>► Minimum 6-8 years' experience in customer care/ call center</p> <p>► Experience in managing pool help desk personnel and experience in doing help-desk resource planning</p> <p>Experience in coordinating with vendors in resolving customer issues/ grievances</p>	Not Applicable	Not Applicable

28	Assistant Vice President (AVP), Helpdesk-Technical	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► MBA with 10-14 years of experience in IT/ITES service delivery and management/ Helpdesk operations in a reputed organization. ITIL Foundation certification preferred ► Experience of 3 years in ITIL based service delivery and management ► At least 3 years of experience in supervising/ handling customer services, overseeing the overall performance and service levels of the customer services team, taking care of escalations. 	Not Applicable	Not Applicable
29	Assistant Vice President (AVP), Project Manager	2	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>The applicant should be a B.E./B.Tech/MCA/MB A(IT).</p> <ul style="list-style-type: none"> ► Preferred Certifications: PMP/Prince-2, PMI-ACP/CSM ► Total 9 – 14 years of experience in IT with atleast 3 years' experience in managing large, complex and technically diverse successful IT projects ► Technical experience in atleast two key technology domains. ► Candidates with hands-on experience in multiple IT domains 	Not Applicable	Not Applicable
30	Assistant Vice President (AVP),	1	L4,G5	As per the prevailing market rate & to be negotiated	As per Selection Committee recommendations and with due approval of	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► B.Tech (IT)/ MS degree in IT / MCA while MS/ Masters Degree/ Diploma in Applications is 	Not Applicable	Not Applicable

	Audit & Qualit y			with candidate and approved by CEO, GSTN.	Chairman, GSTN.						desirable with 10- 14 years of experience ▶ Minimum 6-8 years of experience in the IT function of a large organization or Consulting to a large organization ▶ Experience in adopting Enterprise Architecture frameworks such as TOGAF or FEAF ▶ Expert knowledge and demonstrated experience in software throughout the software development lifecycle ▶ Experience in managing the complex IT project that involves packaged application implementation coupled with custom application development ▶ Experience in using industry standards, technology standards and architecture frameworks in building the architecture blueprints and their implementation ▶ Experience in adopting the structured implementation based on proven methodologies and models ▶ Experience in tracking the project/program risk identification, mitigation in a structured way ▶ Experience in implementing the portfolio or program management tools and		
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											adoption of the same Experience in Vendor management, change management in designing the structure and/or executing those programs in an organization		
31	Assistant Vice President (AVP), Business Analyst	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>Basic Qualifications: Experience of 10+ years as an Indirect Tax Consultant or Financial Auditor with focus on Indirect Tax fraud detection. Min Graduate, preferably a CA.</p> <p>Core Skills: <ul style="list-style-type: none"> • Expert in Indirect Tax – esp GST • Knowledge of GST Tax compliance & key parameters • Knowledge of Financial frauds within the Indirect tax system • Ability to handle numbers and detect patterns • Ability to work with young data engineers & data scientists – convert business problem into data problems • Ability to work with and extract meaningful information from Tax officers within regards to Tax fraud strategies and methods </p>	Not Applicable	Not Applicable
32	Assistant Vice President (AVP), Product Manager	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO,	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> • 10 to 14 years of experience with Bachelors/master's in engineering/Management/CA • At least 3-4 years of experience as a Product Manager in the field of 	Not Applicable	Not Applicable

	er			GSTN.							<ul style="list-style-type: none"> • Data Analytics • Sound knowledge of agile methodologies and experience in managing agile development of IT Products • Person should have experience in designing product with great UI/UX and good knowledge of “Human-centered design” • Strong Analytical, decision-making and creative problem-solving skills • Domain Knowledge/Experience in finance and Taxation will be a plus 		
33	Assistant Vice President (AVP), Big Data Architect	1	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Should have 10+ years experience of working on popular Hadoop distribution platforms like Apache, Cloudera, HortonWorks etc. ► B.E/ B.Tech/ M.Tech with at least 10+ years of experience, 4 years as a Data Architect of which 3 years should be as a Big Data Architect. ► Should have sound knowledge of various MDM and ELT/ETL tools and data design. ► Should have prior experience in handling specialized and complex architectural issues involving applications working on Data of petabytes scale. ► Should have very strong fundamentals of data structures and algorithms.	Not Applicable	Not Applicable
34	Assistant	2	L4,G5	As per the	As per Selection	Maximum	As mentioned	Not	Not	Market	B/E./B.Tech/ME/M.Tec	Not	Not Applicable

	nt Vice President (AVP), Software Architect			prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	Committee recommendations and with due approval of Chairman	m Age Limit below 39 years	in Column 11	Applicable	Applicable	Recruitment	h/MCA in Electronics/IT/Computer Science or equivalent years relevant experience with min. 10 ► Good experience in developing massive scale application in a highly distributed environment ► Min.8 years' experience in hands on development for application using any programming language. ► Min 3 years in developing internet scale web facing consumer oriented application in high concurrency environment ► Certifications like TOGAF 9.x are desirable. ► Excellent communication skills in English, both written and spoken	Applicable	
35	Assistant Vice President (AVP), Data Scientist	8	L4,G5	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman	Maximum Age Limit below 39 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► 8+ years experience with Bachelors/Masters in Computer Science/ Engineering/ Statistics/ Mathematics with at least 2 years of experience in analytics and data sciences. ► Must have prior experience in executing statistical modelling, machine learning and Artificial Intelligence. ► Should be well versed with at least two of the following: R, Python, SAS, Hive, SQL, Pig, Spark, and	Not Applicable	Not Applicable

											<p>Hadoop.</p> <p>► Prior experience in working on at least 1 large scale projects related to fraud management/ risk management systems in BFSI sector will be added advantage.</p> <p>Prior experience in handling projects related to Indirect tax domain will be a plus.</p>		
36	Senior Manager (SM), Application Support & QA	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B.Tech/ BE/ MS degree in IT / MCA while MS/ MBA is desirable with 9- 11 years of experience</p> <p>► Minimum 2-4 years of experience as a Tester</p> <p>► Experience in creating or developing testing strategies for custom application development as well as packaged application implementation</p> <p>► Experience in IT Application testing, working within the IT development lifecycle and automated testing</p> <p>► Experience in creation of test plans and specifications and production of test scenarios and scripts</p> <p>► Should have experience in different testing techniques like Whitebox Testing, Blackbox testing, Non-functional testing, Regression testing etc.,</p> <p>► Experience in executing the test cases using any tools like Rational Functional Test</p>	Not Applicable	Not Applicable

											Manager etc., Should have experience in any one of the industry standard testing tools for automation of testing wherever possible.		
37	Senior Manager (SM), IT Ops	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Bachelors/Master in Engineering or Computer Applications or relevant with 9-11 Years of Experience. ► Hands on experience of 5 years with Data Center Technologies Network, Servers, Storage and Security. ► Must be cloud certified Professional (AWS/Microsoft/Google) anyone. ► CCNA Trained/Certified preferred. ► DevOps Trained/Certified preferred. ► Must be certified in ITIL basic and preferably be a practitioner in Service operations ► Knowledge of any flavor of Unix/Unix Based Systems and applications ► Knowledge of system administration and Infrastructure architecture design principles ► Should have experience in troubleshooting issues arising out of Network, Systems or applications. ► Strong fundamentals of OSI model and 	Not Applicable	Not Applicable

											TCP/IP stack on Systems ► Experience on handling OpenSource Software systems like OpenLdap, WebServers (Apache, nGnix, etc) ► Experience of being part of agile and responsive team consisting of IT/Technology software and hardware professionals will be beneficial Experience of implementing IT specific systems and solutions across IT functions.		
38	Senior Manager (SM), Payroll	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Graduate/ Post-graduate degree/diploma in Finance with around 8- 12 Years of experience in Finance domain with at least 3- 4 years of managing payroll team in a large private/ public sector organization. Knowledge of automated financial and accounting reporting systems is preferred.	Not Applicable	Not Applicable
39	Senior Manager (SM), Finance	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Degree in Finance with around 8- 12 years of experience in a Finance & Accounting role in a large private/ public sector organization ► In depth understanding of financial statements, accounting, budgeting, cost control principles and standards ► Experience of	Not Applicable	Not Applicable

											preparing financial reports, statements and projections, managing expenditure and cash management Experience of creation of documentation pertinent to taxation, investment & budgeting and financial statements.		
40	Senior Manager (SM), Legal	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Bachelor of Law (LLB)/ Any equivalent degree/diploma with around 8- 12 years of relevant experience ► Knowledge of various relevant statutes, Government policies, regulations and directives, and company policies and guidelines ► Excellent knowledge of all legal aspects relating to various laws- Labor Laws etc., and the procedures in respect of Civil and Criminal Matters Drafting skills for legal documents, Memorandum of Settlements, Memorandum of Understanding, Power of Attorneys etc. 	Not Applicable	Not Applicable
41	Senior Manager (SM), Data Analysis & Operations	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Graduate in Electronics/IT/Computer Science/Physics/Commerce or equivalent with min. 7 years' relevant experience ► Good experience with Excel, MySQL, PHP/Python ► Good experience in Data Visualization using Excel, PHP or Python ► Good Knowledge in 	Not Applicable	Not Applicable

											Data Cubes, Data analysis for decision making Min. 2 years of experience in handling terabyte scale & complex data sets.		
42	Senior Manager (Advisor), Corporate Communication	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Around 10 - 15 years of experience in social media and digital branding management functions in the private sector or similar experience in the Information and Public Relations Departments of Central and State Government/PSUs. A proven track record in developing and implementing Communications and Social Media strategies (Proactive and Reactive) while working with a diverse range of stakeholders within a large, complex and issues-rich environment. Demonstrated ability to use social media as a communications tool. Experience in the production of Social media content and digital landscapes. Highly proactive and creative approach to sourcing content and strong attention to detail. Proven ability to work under pressure, prioritise and meet competing deadlines. Proven ability to deliver effective PR activities across a variety of platforms and a track	Not Applicable	Not Applicable

											record in driving proactive social media coverage and responding to emerging and crisis media situations and acting as a corporate spokesperson. Outstanding written, verbal and interpersonal communication skills and ability to communicate with influence and clarity. Stakeholder management, liaison and engagement skills. Education and Experience of working in Information Technology environment besides media and communications would be preferable. Note - The Maximum age-limit for appointment from the market shall be not exceeding Thirty Five years as on the closing date of receipt of applications.		
43	Senior Manager (SM), PR & Media Adviser	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► Graduate in English Literature/ Mass communication</p> <p>► Around 8- 12 years of experience in Corporate Communications/ PR Function/Marketing Function in large Indian organization or in a Client Servicing role in a leading Communications agency</p> <p>► Extensive knowledge of the principles, practices and techniques</p>	Not Applicable	Not Applicable

											of oral and written communications ► Strong editing and proofreading skills ► Experience of working in a Start Up with more than 100 people in Media/ Event Management or Advertising is preferred ► Design and launch internal communication initiatives such as newsletters, web casts, communication network meetings, etc. to involve, engage and inform the internal stakeholders ► Develop, manage and update the content on the company website and Intranet to ensure that it is useful for the stakeholders, content is up-to-date, accurate and consistent with the branding guidelines		
44	Senior Manager (SM), Administration	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Any Graduate/ Post Graduate degree / diploma (Full time/Part Time) with 10- 14 years of experience in admin department in a large private/ public sector organization Understanding of contractual matters, documentation etc Knowledge of administration services and alternative agencies / service providers; Statutory compliances applicable to Administration function; vendor evaluation and selection and vendor	Not Applicable	Not Applicable

											database management.		
45	Senior Manager (SM), Learning & Development	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► MBA/ PG Diploma in Human Resource / Any similar degree or diploma in HR with around 8- 12 years of experience across various domains of the HR function At least 3- 4 years' experience in leadership roles in designing and conducting L&D interventions in large organizations	Not Applicable	Not Applicable
46	Senior Manager (SM), HR Operations	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Degree or diploma in HR with around 8- 12 years of experience across various domains of the HR functions namely HR Operations, employee life-cycle management, employee joining and exit management, compensation benefits, annual increment exercise, employee service, HRMS management, HR MIS and analytics.	Not Applicable	Not Applicable
47	Senior Manager (SM), Recruitment	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► MBA/ PG Diploma in Human Resources / Any similar degree or diploma in HR with 8-12 years of experience across various domains of the HR function in a large private/ public sector organization ► At least 4- 5 years' experience in leadership roles in recruitment Experience of designing recruitment strategies and conducting senior level interviews in large	Not Applicable	Not Applicable

											organizations.		
48	Senior Manager (SM), Strategy & MIS	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► PG in Economics/ Statistics/ Mathematics with 8- 12 years of experience in working in Service Industries like Financial services, e-Governance Services, Banking, IT Consultancy services, Business Analyst in IT Companies.</p> <p>► Exposure to Business Intelligence for at least 5 years</p> <p>At least 2 years of experience in data Management, data cleaning and normalisation, Statistical Analysis and Data modelling.</p>	Not Applicable	Not Applicable
49	Senior Manager (SM), Storage & Backup	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>*Should have minimum 7-11 years working experience as field backup engineer installing backup software (Hitachi Data Protection Suite, Powered by CommVault) and Tape Libraries (Quantum) at different projects. This job moreover is a co-ordination job to achieve the below objectives with the Managed Service Provider</p> <p>*Certification in Hitachi/Commvault backup platforms will be preferred.</p> <p>*Support the project management functions for setting up backup infrastructure using Hitachi and Quantum solutions and do the co-</p>	Not Applicable	Not Applicable

											<p>ordination for setting up offsite and onsite back up of data across sites to ensure zero data loss and faultless restoration.</p> <p>*Monitoring of all backups. Incident management for all issues and backup failure.</p> <p>*Good understanding on VTL configurations and backup techniques.</p> <p>Handle the complete suite of Hitachi VTL products, other platform backup's products available at Data Centre including tape libraries from Quantum and other vendors.</p> <p>*The resource would support the BoM review of the technical bid and Validate products from multiple OEMs, their compliances, completeness and sufficiency with respect to GSTN tender requirements.</p> <p>*Change requirements review and best practises implementation.</p> <p>*Identify gaps, vis--vis GSTN tender, ensure all components are identified for integration with existing infrastructure.</p>		
50	Senior Manager (SM), Billing	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO,	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► Thorough knowledge of system of billing and collection of dues from State Governments / UTs and Central Government;</p> <p>► Thorough knowledge of account of earnings</p>	Not Applicable	Not Applicable

				GSTN.							<p>and expenses including payment of applicable taxes;</p> <p>► Knowledge of banking transactions;</p> <p>► Ability to conceptualize work flow, develop plans and implementation thereof;</p> <p>► Knowledge of preparation of invoices / Proforma Invoices to various stake holders; and</p> <p>► Preparation and analysis of accounts receivable on monthly basis</p> <p>The candidates having knowledge of procedure of sanction of expenditure by Government Authorities and knowledge of Government accountal system will be preferred</p> <p>Qualification/Experience</p> <p>For Central/State Government Employees: Candidate should be AO/Sr. AO with 3 years of experience; and</p> <p>For Private Sector Professionals: Candidate should be CA/ICWA with 10 years of post-qualification experience.</p>		
51	Senior Manager (SM), UI/UX Expert	2	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► BE/ B.Tech/ MCA/ MSc (IT) B. Design, M. Design, PG diploma in Web Design from Government recognized institutions.</p> <p>► Should have a total of 7-9 years experience with 3-4 years of</p>	Not Applicable	Not Applicable

											<p>experience in UI/UX, Data Visualization in designing for IT/ software development / IT System projects / Website Development / Mobile Application Development.</p> <ul style="list-style-type: none"> ▶ Knowledge of wireframe tools ▶ Web application development experience in any 2 of the following HTML5, CSS3, .LESS, Angular 4+, Python, Django, Flask, Java Script ▶ Clear understanding of the communication between the frontend layer and the backend layer ▶ Experience of working with flexbox design model is a plus ▶ Strong analytical, problem solving, and programming ability ▶ Strong oral and written communication skills ▶ Up-to-date knowledge of design software like Adobe Illustrator and Photoshop ▶ Proven work experience as a UI/UX Designer or similar role ▶ Portfolio of design projects ▶ Knowledge of wireframe tools (e.g. Wireframe.cc and InVision, Adobe Suite etc.) ▶ Up-to-date knowledge of design 		
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											software like Adobe Illustrator and Photoshop ► Team spirit; strong communication skills to collaborate with various stakeholders ► Good time-management skills ► Good to have understanding of HTML-5 and Javascript/JSP		
52	Senior Manager (Admn.)	1	L4,G6	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 35 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Any Graduate/ Post Graduate degree / diploma (Full time/Part Time) with 8- 12 years of experience in admin department in a large private/ public sector organization OR ► Hands on experience of administration services (like travel, concierges, event management etc) and managing day to day working of alternative agencies / service providers ► Persons retired from the Government who have hands on working experience in the rules and regulations of Government Organisations would be preferred.	Not Applicable	Not Applicable
53	Manager (Legal)	2	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Ø BALLB/LLB/LLM with 3-5 years of experience in managing litigation matters Ø Strong drafting skills and processing of matters on file. Ø Strong verbal and written communication skills.	Not Applicable	Not Applicable

											Ø Through knowledge of Court procedures and related Laws. Ø Experience of handling litigation matters pertaining to Government Departments/PSUs/Autonomous Bodies/Authorities. Ø IT Skills: Proficiency in MS Word, Excel and Power Point.		
54	Manager (Mgr) Project Management	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Ø Bachelors/Masters in IT/ECE or Masters / Bachelors in Computer Applications or equivalent degree Ø Should have excellent communication skills Ø Should have good working knowledge of Advanced Excel (Pivot Table, Charts and Dashboard), Power Point and Word. Ø Well-versed in VBA-MACRO for excel automation Ø He / She will be playing the role of project manager.	Not Applicable	Not Applicable
55	Manager (Mgr), Quality Engineering	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► B.Tech/ BE / MCA / M.Sc. (Computer) or equivalent Degree with 5-7 years of experience ► Hands on minimum 2-3 years of experience as a functional Tester for ETL/Data warehouse for OLTP/OLAP applications ► Experience in creating or developing testing strategies for custom application development as well as packaged application	Not Applicable	Not Applicable

											<p>implementation</p> <ul style="list-style-type: none"> ► Experience in creation of test plans and specifications and production of test scenarios and scripts ► Should have experience in different testing techniques like White box Testing, Black box testing, Non-functional testing, Regression testing etc., ► Understanding of core Business Intelligence/ Data warehousing technology: RDBMS/Big Data, Web, Client/ Server, OLAP, SQL etc. 		
56	Manager (Mgr), Software Development	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► B. Tech/ B.E. / MCA with min. 7-9 years of IT experience of which 4-5 years should be in software development and maintenance at functional cum technical levels ► Should be able to design IT Applications ► Strong experience in object oriented programming using any of the platforms (Java/Python/ Angular JS/ .Net/PHP) is a must. ► Hands on experience in open source technologies, deployment methodologies and frameworks / Code Review ► Knowledge of developer testing using 	Not Applicable	Not Applicable

											jUNIT/TestNG framework. ► Should have worked on any RDBMS / Big Data Technologies ► Expert knowledge and demonstrated experience in software development throughout the software development lifecycle ► Experience in developing medium/large IT software project		
57	Manager (Mgr), IT Operations	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Bachelors/Master in Engineering or Computer Applications or relevant with 9-11 Years of Experience. ► Hands on experience of 5 years with Data Center Technologies Network, Servers, Storage and Security. ► Must be cloud certified Professional (AWS/Microsoft/Google) anyone. ► CCNA Trained/Certified preferred. ► DevOps Trained/Certified preferred. ► Must be certified in ITIL basic and preferably be a practitioner in Service operations ► Knowledge of any flavor of Unix/Unix Based Systems and applications ► Knowledge of system administration and	Not Applicable	Not Applicable

											<p>Infrastructure architecture design principles</p> <ul style="list-style-type: none"> ► Should have experience in troubleshooting issues arising out of Network, Systems or applications. ► Strong fundamentals of OSI model and TCP/IP stack on Systems ► Experience on handling OpenSource Software systems like OpenLdap, WebServers (Apache, nGnix, etc) ► Experience of being part of agile and responsive team consisting of IT/Technology software and hardware professionals will be benefit <p>Experience of implementing IT specific systems and solutions across IT functions</p>		
58	Manager (Mgr), Network & Security	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> • Science Graduate / B.E./ B.Tech / BCA / MCA professional with a minimum of 4 years experience in Network and IT Security. • Preferably with certifications in OEM's network devices / technologies. • Thorough hands on experience on at least 2 Security technologies such as NGFW, SIEM, SOC monitoring etc. • Overall experience of 7+ years in this relevant role. 	Not Applicable	Not Applicable

											<ul style="list-style-type: none"> Should be able to: • Mentor technical staff (System integrator/ within GSTN/ of OEM). • Ability to adapt and follow the processes and guidelines • Possess an impeccable work ethic and a high degree of integrity • Good Analytical & Problem Solving skills. 		
59	Manager (Mgr), Procurement & Contracts	2	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>Graduate in any discipline with around 3-7 years of experience in procurement and contracts functions in any medium to large organisation especially service industries like financial services, e-Governance services, IT Consultancy services etc. and experience of Logistics and Supply Chain Management.</p> <p>► Preference would be given to candidates who have rich experience of procurement function in Government companies/PSUs.</p> <p>► Thorough knowledge and exposure to procurement procedures and rules followed by Government companies/PSUs and also of GFRs, CVC Guidelines etc.</p> <p>► Exposure and knowledge of processes of RFP, EOI, Competitive Bidding, Rate Contracts,</p>	Not Applicable	Not Applicable

											Reverse Auction, Government e-Procurement, GEM, Vendor Development etc. will be desirable. ► Good knowledge of legal nuances associated with Contract Management and Vendor Management. ► Thorough knowledge and experience of various methods of procurement and expertise in tender preparation and evaluation of bids through various established methodologies including QCBS. ► Good Knowledge of statutory compliances applicable to the procurement function. ► Strong communication, drafting and presentation skills.		
60	Manager (Mgr), PS to Chairman	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	To be decided by Chairman.	Not Applicable	Not Applicable
61	Manager (Mgr), Tax Payer Profiling	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable
62	Manager	1	L5,G7	As per the	As per Selection	Maximum	As mentioned	Not	Not	Market	Graduation Degree from	Not	Not Applicable

	er (Mgr), Backend Services			prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	Committee recommendations and with due approval of Chairman, GSTN.	m Age Limit 33 years	in Column 11	Applicable	Applicable	Recruitment	a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Applicable	
63	Manager (Mgr), PA to CEO	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable
64	Manager (Mgr), Network Security	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> • B.E./ B.Tech professional with 6 years of experience. • Preferably certifications in OEM's network devices / technologies. Hands on experience of at least 3 years on core network devices such as CISCO routers, Switches and terminologies like BGP, OSPF, EIGRP, MPLS and Switching technologies like VTP, VLAN, STP, HSRP etc. Hands on experience on and Certification in CCNA or equivalent. CCNP certificate holders will get added advantage Hands on knowledge in Cisco Nexus and ASR line of products and its configurations Hands on knowledge in HP Network (Routers/Switches) products and its	Not Applicable	Not Applicable

											configurations, Global and Server load balancers, WAN optimisers, VPN product configurations Knowledge on Check point, Paulo Alto, Fortigate firewall product configurations would be added advantage Working knowledge of IPSEC with implementation experience. Communicate technical issues to technical and non-technical audience		
65	Manager (Mgr), System Admin	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► 5 to 7 Years of experience.</p> <p>Bachelors/Masters/MCA in Engineering with 3-4 years of experience as a System Administrator.</p> <p>► Expert knowledge of Linux/Unix based OS.</p> <p>► Should be comfortable finding his/her way around a Linux/Unix OS. Very comfortable with /proc and /sys pseudo filesystems. Deep understanding of how and OS/Computer Program works.</p> <p>► Experience with automation related standard and protocols like PXE, IPMI and UEFI.</p> <p>► Experience working on config management tools like Puppet, Chef, Ansible, Salt etc.</p> <p>► Exceptional troubleshooting skills on all the OSI layers.</p>	Not Applicable	Not Applicable

											<ul style="list-style-type: none"> ► Experience on Server build automation tools like Foreman, etc. ► Hands on knowledge of iptables/ipfilter, DNS, DHCP, LDAP ► Expert level skills on Shell and one high level language like Python/Ruby. 		
66	Manager (Mgr), Database Admin	1	L5,G7	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 33 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► Bachelors/Masters in Engineering with 3-4 years of experience as a Database Administrator ► Knowledge of 'relational database management systems' (RDBMS), 'object oriented database management systems' (OODBMS) and XML database management systems ► Experience with database software / web applications ► Excellent troubleshooting skills on Linux Environment ► Python/Shell scripting skills to automate day to day tasks ► Should be very comfortable in MySQL replication concepts and MySQL clusters ► Knowledge of NoSQL databases would be a plus. 	Not Applicable	Not Applicable
67	Assistant Manager (AM), SVP Strategy	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO,	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable

68	Assistant Manager (AM), Compliance	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	The candidate should possess Company Secretary and LLB Qualifications with 5- 7 Years of experience. Hands-on experience in ensuring compliance to provisions of companies Act and related rules, other laws and regulations as may be applicable to the company. Experience in interacting with the compliance auditors.	Not Applicable	Not Applicable
69	Assistant Manager (AM), Finance	2	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	B.Com/M.Com with around 3 - 7 years of experience in a Finance & Accounting role in a large private/ public sector organization. ► In depth understanding of financial statements, accounting, budgeting, cost control principles and standards. ► Experience of preparing financial reports, statements and projections, managing expenditure and cash management. Experience of creation of documentation pertinent to taxation, investment & budgeting and financial statements.	Not Applicable	Not Applicable
70	Assistant Manager (AM), Accounts	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO,	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► CA or equivalent Degree in Accounts with around 3 - 7 years of experience in a Finance & Accounting role in a large private/ public sector organization. ► In depth	Not Applicable	Not Applicable

				GSTN.							understanding of financial statements, accounting, budgeting, cost control principles and standards. ► Experience of preparing financial reports, statements and projections, managing expenditure and cash management. Experience of creation of documentation pertinent to taxation, investment & budgeting and financial statements.		
71	Assistant Manager (AM), Chairman's Office	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	To be decided by Chairman.	Not Applicable	Not Applicable
72	Assistant Manager (AM), Billing	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable
73	Assistant Manager (AM), SVP IT Security	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable
74	Assistant Manager (AM),	1	L5,G8	As per the prevailing market rate & to be negotiated	As per Selection Committee recommendations and with due approval of	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► Graduate / MBA with around 3-4 years of experience in Procurement and contracts function across	Not Applicable	Not Applicable

	Procurement & Contracts			with candidate and approved by CEO, GSTN.	Chairman, GSTN.						Service Industries like Financial services, e-Governance Services, Banking, IT Consultancy services, Business Analyst in IT Companies. ► Experience should be in tender preparation and evaluations of bids including vendor management. ► Understanding of procurement process followed in Government organisations / PSU's ► Knowledge of statutory compliances applicable to procurement function		
75	Assistant Manager (AM) to functional heads and OSD to CEO,	4	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	Graduation Degree from a recognised institution with a minimum work experience of 2 years. As per requirement of the Reporting Manager.	Not Applicable	Not Applicable
76	Assistant Manager (AM), Software Development	1	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	► B. Tech/ B.E. / MCA with min. 4-6 years of IT experience in software development and maintenance at functional cum technical levels ► Minimum 2 years of experience as an individual contributor ► Strong experience in object oriented programming using any of the platforms (Java/.Net/PHP) is a	Not Applicable	Not Applicable

											<p>must.</p> <ul style="list-style-type: none"> ► Hands on experience in open source technologies, deployment methodologies and frameworks. ► Knowledge of developer testing using jUNIT/TestNG framework. ► Expert knowledge and demonstrated experience in software development throughout the software development lifecycle <p>Experience in developing medium/large IT software project</p>		
77	Assistant Manager (AM), Dev Ops	2	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>Basic Qualifications: Experience of 3-6 years as a DevOps Engineer. Graduate within STEM field.</p> <p>Core Skills:</p> <ul style="list-style-type: none"> - Experience in Linux Systems administration - Experience in managing public cloud, specifically AWS - Experience in leading End-to-end DevOps projects with modern tools encompassing both Applications and Infrastructure - Basic knowledge of scripting and automation using languages like Bash, Python, PowerShell - Basic Knowledge of CI tools like Jenkins and building end to end CI/CD pipelines for 	Not Applicable	Not Applicable

											<ul style="list-style-type: none"> projects - Good to have CM tools of following : Ansible, Chef, Saltstack - Experience in monitoring/ analytics tools like Nagios/ DataDog and logging tools like LogStash/ SumoLogic - Knowledge on managing version control tool like Git - Good analytical, troubleshooting and debugging skills. - Good to have experience/knowledge on K8 ecosystem 		
78	Assistant Manager (AM), Developer	2	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► B. Tech/ B.E. / MCA Knowledge in software development. ► Must have Knowledge in Python and knowledge of Java will be an advantage. ► Must have knowledge on T-SQL(Transaction SQL) ► Familiarity with event-driven programming in Python/Java ► Strong understanding of programming concept, data structure and algorithms ► Knowledge of web services, micro services, API ► Knowledge of databases, SQL/NoSQL ► Knowledge of statistics/machine learning packages such as scikit-learn, numpy, pandas, Tensor flow etc. ► Strong knowledge in 	Not Applicable	Not Applicable

											Python, with knowledge of web framework such as Django, Flask, Spring /Strut etc. depending technology stack.		
79	Assistant Manager (AM), Quality Engineer	2	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman, GSTN.	Maximum Age Limit 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<p>► B. Tech/ B.E. / MCA with min. 5-7 years of experience in software development and maintenance at functional cum technical levels</p> <p>► Minimum 2 years of experience as an individual contributor</p> <p>► Strong experience in object oriented programming using any of the platforms (Java/Python/ Angular JS/ .Net/PHP) is a must.</p> <p>► Hands on experience in open source technologies, deployment methodologies and frameworks.</p> <p>► Knowledge of developer testing using jUNIT/TestNG framework.</p> <p>► Expert knowledge and demonstrated experience in software development throughout the software development lifecycle</p> <p>► Experience in developing medium/large IT software project</p>	Not Applicable	Not Applicable
80	Assistant	5	L5,G8	As per the prevailing	As per Selection Committee	Maximum Age	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	B.Tech/Masters in Engineering with the	Not Applicable	Not Applicable

	Manager (AM), Software (from Premium Institutes)			market rate & to be negotiated with candidate and approved by CEO, GSTN.	recommendations and with due approval of Chairman/CEO	Limit below 30 years					<p>knowledge of Dev Ops</p> <ul style="list-style-type: none"> ► knowledge of Linux/Unix based OS. Should be comfortable finding his/her way around a Linux/Unix OS. Very comfortable with /proc and /sys pseudo file systems. Deep understanding of how and OS/Computer Program works ► Experience with automation related standard and protocols like PXE, IPMI and UEFI ► Knowledge with relational DB (Postgres, MySQL, etc.), NoSQL DB (Redis, Cassandra, etc.) and Time Series DB (OpenTSDB, Kairo, DalmatinerDB etc.) ► Knowledge of Large scale monitoring infrastructure (Icinga, Prometheus etc.), Log aggregators like (flume, Fluentd, Splunk, logstash) and Elasticsearch/Splunk ► Knowledge on config management tools like Puppet, Chef, Ansible, Salt etc. ► Should be able to read tcpdump, strace/dtrace/ ltrace output, crash dumps like the back of his hand ► Exceptional troubleshooting skills on all the OSI layers. If not, should be able to learn it in a few hours 		
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											<ul style="list-style-type: none"> ► Expert level skills on Shell and one high level language like Python/Ruby/C ► Should have built at least a basic fronted using Flask/Django/Rails framework 		
81	Assistant Manager (AM), Software Development	3	L5,G8	As per the prevailing market rate & to be negotiated with candidate and approved by CEO, GSTN.	As per Selection Committee recommendations and with due approval of Chairman/CEO	Maximum Age Limit below 30 years	As mentioned in Column 11	Not Applicable	Not Applicable	Market Recruitment	<ul style="list-style-type: none"> ► B. Tech/ B.E. / MCA with min. 5-7 years of experience in software development and maintenance at functional cum technical levels ► Minimum 2 years of experience as an individual contributor ► Strong experience in object oriented programming using any of the platforms (Java/Python/ Angular JS/ .Net/PHP) is a must. ► Hands on experience in open source technologies, deployment methodologies and frameworks. ► Knowledge of developer testing using jUNIT/TestNG framework. ► Expert knowledge and demonstrated experience in software development throughout the software development lifecycle ► Experience in developing medium/large IT software project 	Not Applicable	Not Applicable

Schedule - IV													
Sl. No.	Name of post.	Number of post.	Classification. Deputation/Market	Pay (Outsourced)	Whether selection post or non-selection post and procedure thereof.	Age-limit for direct recruits from market.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	Period of probation, if any.	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation or absorption, grade from which promotion or deputation or absorption is to be made. (Market Recruitment)	If a Departmental Promotion Committee exists what is its composition.	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.
	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Secretarial Support	15	Outsourced	Rs. 25,000/- to 50,000/- per month	Not Applicable	Not Applicable	As mentioned in Column 11	Not Applicable	Not Applicable	Outsourced	Any Graduate/Diploma with atleast 2 years of experience. Good working knowledge of Computers (MS Office, Excel, Word and Powerpoint). Knowledge of Shorthand and Typing will be preferred. Good communication skills (English and Hindi).	Not Applicable	Not Applicable
2	Technical Support	15	Outsourced	Rs. 25,000/- to 50,000/- per month	Not Applicable	Not Applicable	As mentioned in Column 11	Not Applicable	Not Applicable	Outsourced	Any Graduate/Diploma with atleast 3 years of experience. Good working knowledge of Computers (MS Office, Excel,	Not Applicable	Not Applicable

											Word and Powerpoint) and use of IT equipment support or should have experience of software development and support. Good communication skills (English and Hindi).		
3	M.T.S.	15	Outsourced	As per minimum wages of State Government.	Not Applicable	Not Applicable	As mentioned in Column 11	Not Applicable	Not Applicable	Outsourced	Matriculate with one year of experience of multitasking.	Not Applicable	Not Applicable
4	Cleaning, Security & Cafeteria Services	As per need	Outsourced	As per minimum wages of State Government.	Not Applicable	Not Applicable	As mentioned in Column 11	Not Applicable	Not Applicable	Outsourced			
Note: The services of Secretarial Support, Technical Support, MTS, Cleaning, Security & Cafeteria Services are fully outsourced to agencies and the number of Secretarial Support, Technical Support and MTS are indicative of the size of manpower required from such outsourced services.													

**GOODS AND SERVICES TAX NETWORK
PROPOSED NEW SHAREHOLDING STRUCTURE**

Annexure

Sl. No	Name of Subscribers	Ledger Folio Number	No. of shares allotted	Paid-up Capital
1	2	3	4	5
1	Member (System) (on behalf of President of India)	E-001	50,00,000	5,00,00,000
2	Govt. of Punjab	E-008	1,61,290	16,12,900
3	Govt. of Gujarat	E-009	1,61,290	16,12,900
4	Govt. of Odisha	E-010	1,61,290	16,12,900
5	Govt. of Tamil Nadu	E-011	1,61,290	16,12,900
6	Govt. of Jammu & Kashmir	E-012	1,61,290	16,12,900
7	Govt. of Maharashtra	E-013	1,61,300*	16,13,000
8	Govt. of Rajasthan	E-014	1,61,290	16,12,900
9	Govt. of Sikkim	E-015	1,61,290	16,12,900
10	Govt. of Karnataka	E-016	1,61,290	16,12,900
11	Govt. of Andhra Pradesh	E-017	1,61,290	16,12,900
12	Govt. of Meghalaya	E-018	1,61,290	16,12,900
13	Govt. of Bihar	E-019	1,61,290	16,12,900
14	Govt. of Nagaland	E-020	1,61,290	16,12,900
15	Govt. of Himachal Pradesh	E-021	1,61,290	16,12,900
16	Union Territory of Puducherry	E-022	1,61,290	16,12,900
17	Govt. of Mizoram	E-023	1,61,290	16,12,900
18	Govt. of Uttarakhand	E-024	1,61,290	16,12,900
19	Govt. of Haryana	E-025	1,61,290	16,12,900

20	Govt. of Assam	E-026	1,61,290	16,12,900
21	Govt. of Goa	E-027	1,61,290	16,12,900
22	Govt. of Kerala	E-028	1,61,290	16,12,900
23	Govt. of Manipur	E-029	1,61,290	16,12,900
24	Govt. of Tripura	E-030	1,61,290	16,12,900
25	Govt. of West Bengal	E-031	1,61,290	16,12,900
26	Govt. of Delhi	E-032	1,61,290	16,12,900
27	Govt. of Jharkhand	E-033	1,61,290	16,12,900
28	Govt. of Uttar Pradesh	E-034	1,61,290	16,12,900
29	Govt. of Chhattisgarh	E-035	1,61,290	16,12,900
30	Govt. of Madhya Pradesh	E-036	1,61,290	16,12,900
31	Govt. of Arunachal Pradesh	E-037	1,61,290	16,12,900
32	Govt. of Telangana		1,61,290	16,12,900
	Total		1,00,00,000	10,00,00,000

** The State of Maharashtra has been given additionally 10 shares extra, being on top amongst states in GST collection.*

Annex-1**Status of conversion of GSTN into 100% Govt. Owned Entity****ROC/MCA Compliance Check List/ Action Plan**

Cause of Action: Decision of GST Council's to increase Government Ownership in GSTN to 100% (50% with Union Government and 50% jointly with State Governments). (4th May, 2018)

Follow up Steps:

S. No.	Steps	Responsibility with	Status/tentative Timelines
1.	Decision of Union Cabinet to increase Government Ownership in GSTN to 100% (50% with Union government and 50% jointly with State Governments).	DOR	Completed (26 th Sept, 2018)
2.	GSTN to review the provisions of existing AOA in order to insert the enabling provisions to facilitate the transfer of shares from Non- Govt. Institutions to Union Government and State Governments and incorporate suitable changes as per the provisions of the Companies Act, 2013 as per decision of GST Council and Union Cabinet.	GSTN	Completed (5 th Dec., 2018)
3.	GSTN to review the provisions of existing MOA in order to incorporate suitable changes as per the provisions of the Companies Act, 2013 as per decision of GST Council and Union Cabinet.	GSTN	Completed (5 th Dec., 2018)
4.	Obtain In-principle approval(s) from GST Council/DoR on the modified AOA & MOA.	GSTC Secretariat/DOR	Completed (22 nd Dec, 2018 GSTC)(7 th Jan, 2019 DOR)
5.	On receipt of In-principle approvals from GST Council/DoR, GSTN to convene Board Meeting to approve the proposal including changes to be made in MOA & AOA.	GSTN	Completed (28 th Feb, 2019)
6.	To make an application with ROC/MCA e-Form GNL-1 for approval on alteration of MOA & AOA of GSTN under Section 8, 13 and 14 of the Companies Act, 2013.	GSTN	Completed (7 th March, 2019)
7.	Obtain approval from ROC/MCA on alteration of MOA & AOA of GSTN under Section 8, 13 and 14 of the Companies Act, 2013.	GSTN	Completed (22 nd March, 2019)
8.	The exact number of shares to be acquired by the each Centre/States/UTs from Non-Government Institutions.	GSTC Secretariat/DOR	Completed (22 nd Dec, 2018 GSTC) (7 th Jan, 2019 DOR)
9.	Obtain request Letters from Non-Govt. Institutions for split of share certificates in the desired denominations.	Non- Govt. Institutions	Completed (11 th Feb, 2019)

10.	GSTN to convene Board Meeting to approve the following proposals: a) In-principle approval for transfer of shares from EC & Non-Government Institutions to Centre, State Governments & UTs. b) In-principle approval for change of ownership structure. c) Approve notice of calling General Meeting of shareholders for approval on alteration of MOA & AOA, transfer of shares and change of ownership. d) Approve the split of share certificates of Non-Govt. Institutions in the desired proportion in compliance of Section 46 of the Companies Act, 2013 read with Companies Share Capital & Debentures, Rules, 2014.	GSTN	Completed (17th May, 2019)
11.	GSTN to convene General Meeting of shareholders to approve the following proposals: a) In-principle approval for transfer of shares from EC & Non-Government Institutions to Centre, State Governments & UTs. b) In-principle approval for change of ownership structure. c) Approval of Alteration in MOA & AOA.	GSTN	Completed (21st June, 2019)
12.	Pass Special Resolution(s) at General Meeting for approval of Alteration in MOA & AOA, transfer of shares, change of ownership structure of GSTN.	GSTN	Completed (21st June, 2019)
13.	File e-Form MGT-14 (Filing of Resolutions and agreements to the Registrar under Section 117) with the Registrar along with the requisite filing within 30 days of passing the special resolution, along with given documents.	GSTN	Completed (24th June, 2019)
14.	Obtain approval from ROC/MCA for e-Form MGT-14.	GSTN	Completed (24th June, 2019)
15.	Consideration shall be paid by the Centre/States/UTs to the Non-Government Institutions basis shares to be acquired.	Centre/States/UTs /Non- Govt. Institutions.	Completed (March 2021)
16.	Obtain duly executed (by Centre/States/UTs/Non- Govt. Institutions) instrument of transfer of shares in the prescribed form i.e. SH-4 with transfer fees from Non-Government Institutions in favour of Centre/States/UTs and executed Shareholders Agreement in desired manner to make shareholding 50:50 (Centre & States/UTs).	Centre/States/UTs /Non- Govt. Institutions.	(In process)
17.	GSTN to convene Board Meeting to approve the following proposals: a) To register the transfer of shares from EC & Non-Government Institutions to Centre, State Governments & UTs in the desired shareholding	GSTN/ GST Council Secretariat	The Board Meeting of GSTN will convened post completion of the above exercise no.16.

	and issuance of share certificates to Centre, State Governments & UTs (Transferees). b) To reconstitute the Board (Appointment & Resignation of Board Members). c) To adopt altered AOA applicable for Govt. Company.		
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Annexure-V

Details of Share Transfer of GSTIN												
S. No.	Transferee	Transferor's Share certificate Number	Distinctive Number of Shares to be transferred (Lower Limit)	Distinctive Number of Shares to be transferred (Upper Limit)	Non Government Institution/EC (Transferor)	No. of shares to be acquired	New Share certificate number	Consideration payable for shares @ Rs. 10 each to Non-Government Institutions	Aggregate consideration payable for shares @ Rs. 10 each to Non-Government Institutions	Transfer Duty to be paid on share transfer form (SH-4) by Government @ 0.15%	Aggregate Transfer Duty to be paid on share transfer form (SH-4) by Government @ 0.15%	Status of Consideration Payment (as on 10.05.2011)
1	Government of India	7	2,91,501	3,25,000	NSE Investments Limited	32,500	N/A	3,25,000		812.50		Paid
		16	9,06,787	9,71,429		64,643	N/A	6,46,430		1,616.08		
		38	56,14,694	61,30,611		5,15,918	N/A	51,59,180		12,897.95		
		44	86,65,062	90,52,000		3,86,939	N/A	38,69,390	1,00,00,000	9,673.48	25,000.00	
		5	2,34,251	2,60,000	LIC Housing Finance Limited	35,750	N/A	3,57,500		893.75		Paid
		14	7,70,037	8,42,143		71,107	N/A	7,11,070		1,777.68		
		36	45,31,266	50,80,775		5,67,510	N/A	56,75,100		14,187.75		
		40	70,78,612	75,04,244		4,25,633	N/A	42,56,330	1,10,00,000	10,640.85	27,500.00	
		3	1,59,251	1,62,750		32,500	N/A	3,25,000		812.50		Paid
		12	6,41,751	7,06,393		64,643	N/A	6,46,430		1,616.08		
		34	34,99,430	38,52,286		3,52,857	57	35,28,570	45,00,000	8,821.43	11,250.00	
2	Government of Punjab	34	38,52,287	39,34,576	HDFC Limited	82,290	58	8,22,900	8,22,900	2,057.25	2,057.25	Paid
3	Government of Gujarat	34	39,34,577	40,15,347		80,771	59	8,07,710	8,07,710	2,019.28	2,019.28	Paid
4	Government of Odisha	41	75,84,245	75,85,763		1,519	60	15,190	15,190	37.98	37.98	
5	Government of Tamil Nadu	41	75,88,054	76,70,343		82,290	61	8,22,900	8,22,900	2,057.25	2,057.25	Paid
6	Government of Jammu & Kashmir	41	76,70,344	77,52,633		82,290	62	8,22,900	8,22,900	2,057.25	2,057.25	Paid
7	Government of Maharashtra	41	77,52,634	78,34,933		82,290	63	8,22,900	8,22,900	2,057.25	2,057.25	Paid
8	Government of Rajasthan	41	78,34,934	79,17,183		82,290	64	8,23,000	8,23,000	2,057.50	2,057.50	Paid
9	Government of Sikkim	4	1,91,751	2,17,790		56,250	65	5,62,500	5,62,500	1,406.25	1,406.25	Paid
		4	2,17,791	2,34,250		26,040	66	2,60,400	2,60,400	651.00	651.00	
		13	7,06,394	7,71,036		6,463	67	64,600	64,600	1,615.50	1,615.50	Paid
		35	40,15,348	40,36,534		11,187	68	1,11,870	1,11,870	279.68	279.68	
10	Government of Karnataka	35	40,36,535	41,08,824	HDFC Bank Limited	82,290	70	8,22,900	8,22,900	2,057.25	2,057.25	Paid
11	Government of Andhra Pradesh	35	41,08,825	41,91,114		82,290	71	8,22,900	8,22,900	2,057.25	2,057.25	Paid
12	Government of Meghalaya	35	41,91,115	42,73,404		82,290	72	8,22,900	8,22,900	2,057.25	2,057.25	Paid
13	Government of Bihar	35	42,73,405	43,55,694		82,290	73	8,22,900	8,22,900	2,057.25	2,057.25	Paid
14	Government of Nagaland	35	43,55,695	44,37,984		82,290	74	8,22,900	8,22,900	2,057.25	2,057.25	Paid
15	Government of Himachal Pradesh	35	44,37,985	45,20,274		82,290	75	8,22,900	8,22,900	2,057.25	2,057.25	Paid
16	Union Territory of Puducherry	35	45,20,275	45,31,265		10,991	76	1,09,910	1,09,910	274.78	274.78	Paid
17	Government of Mizoram	42	78,91,184	79,62,482		71,289	77	7,12,890	7,12,890	1,782.48	1,782.48	
18	Government of Manipur	42	79,62,483	80,44,772		82,290	78	8,22,900	8,22,900	2,057.25	2,057.25	Paid
19	Government of Uttarakhand	42	80,44,773	81,27,062		82,290	79	8,22,900	8,22,900	2,057.25	2,057.25	Paid
20	Government of Haryana	42	81,27,063	82,09,352		82,290	80	8,22,900	8,22,900	2,057.25	2,057.25	Paid
21	Government of Assam	42	82,09,353	82,78,122	ICICI Bank Limited	68,770	81	6,87,700	6,87,700	1,719.25	1,719.25	Paid
		6	2,60,001	2,73,520		13,520	82	1,35,200	1,35,200	338.00	338.00	
		8	2,73,521	2,82,500		18,980	83	1,89,800	1,89,800	474.50	474.50	Paid
22	Government of Goa	15	8,42,144	9,05,453		69,310	84	6,93,100	6,93,100	1,782.75	1,782.75	
		15	9,05,454	9,06,786		1,333	85	13,330	13,330	33.33	33.33	Paid
23	Government of Kerala	37	50,98,776	51,79,733		80,957	86	8,09,570	8,09,570	2,023.93	2,023.93	
24	Government of Madhya Pradesh	37	51,79,734	52,62,022		82,290	87	8,22,900	8,22,900	2,057.25	2,057.25	Paid
25	Government of Tripura	37	52,62,023	53,44,311		82,290	88	8,22,900	8,22,900	2,057.25	2,057.25	Paid
26	Government of West Bengal	37	53,44,312	54,26,602		82,290	89	8,22,900	8,22,900	2,057.25	2,057.25	Paid
27	Government of Delhi	37	54,26,603	55,08,892		82,290	90	8,22,900	8,22,900	2,057.25	2,057.25	Paid
28	Government of Jharkhand	37	55,08,893	55,91,182		82,290	91	8,22,900	8,22,900	2,057.25	2,057.25	Paid
		37	55,91,183	56,74,493		29,511	92	2,95,110	2,95,110	787.78	787.78	Paid
29	Government of Uttar Pradesh	43	82,78,123	83,36,901		58,779	93	5,87,790	5,87,790	1,469.48	1,469.48	
30	Government of Chhattisgarh	43	83,36,902	84,19,191		82,290	94	8,22,900	8,22,900	2,057.25	2,057.25	Paid
31	Government of Madhya Pradesh	43	84,19,192	85,01,481		82,290	95	8,22,900	8,22,900	2,057.25	2,057.25	Paid
32	Government of Arunachal Pradesh	43	85,01,482	85,83,771		82,290	96	8,22,900	8,22,900	2,057.25	2,057.25	Paid
33	Government of Telangana	43	85,83,772	86,65,061		81,290	97	8,12,900	8,12,900	2,032.25	2,032.25	Paid
TOTAL						51,00,000		5,10,00,000.00	5,10,00,000	1,27,504.00	1,27,500.00	

33	Government of Telangana	2	79,626	1,59,250	Empowered Committee	79,625		7,96,250.00	79,625.00	1,999.63		Paid
34	Government of Telangana	9	4,83,376	4,83,750	Empowered Committee	375		2,750.00	2,750.00	9.38	1,000.00	

Annexure-VI**REVISED REVENUE MODEL OF GSTN****i. Sharing of User Charges Between Centre and States**

The GST System infrastructure managed by GSTN will be used by taxpayers, tax administrations, banks, etc. but the user charges will be paid entirely by the Central Government and the State Governments in equal proportion i.e. 50:50 on behalf of all users. The State share will be apportioned to individual States in proportion to the number of dealers in the State. For calculating individual State's share for the first year, the number of dealers in the State under VAT, as communicated by all the States to GSTN in May 2015, will be used. For the second and subsequent years, the total number of dealers in the State as on 1st October of the previous year will be taken.

ii. Pre-operative Expenses

GSTN will raise a term loan from a commercial bank to meet the pre-operative expenses. The amount of loan repayment (principal + Interest) will be included in the calculation of user charges payable by the Central and State Governments.

iii. Operating Expenses

- a. On 1st October every year, GSTN will raise bills for advance payment of user charges for the next year and send them to the Central and the State Governments.
- b. The respective Governments will make payment to GSTN before 1st March of the FY in which the bills for advance user charges are raised. Any Government that fails to pay the advance user charges before 1st March will pay the defaulted amount together with interest @ 12% per annum for the period of delay.
- c. The total amount of user charge for the next year will be equal to the sum of the following components:
 1. Operating expense payments to be made to the Managed Service Provider next year (as per contract) ;
 2. Payment actually made to the MSP for changes in software up to 1st October
 3. Payment made up to 1st October for undertaking new activity based on new requirements;

4. GSTN's own estimated annual operational expenditure for next year;
 5. Depreciation amount as per Company Law (equal to one fifth of the capitalized value of Pre-operative Expenses before Go Live);
 6. Amount of loan installments (principal + interest) payable to the bank next year; and
 7. Guarantee fee payable to the GoI next year.
- d. The Central Government will pay 50% of the total amount mentioned in para 5(iii) (c) above and the State Governments will pay the balance 50% in proportion to number of dealers in each State.
 - e. After GST operations begin, GSTN will raise the following user charge bills every month:

1. Bills for the use of GST Portal and Services (the Front End)

- i. For this purpose, the monthly per dealer user charge will be calculated by subtracting expenses on backend system as per contract from total amount of user charges as defined in para 5(iii)(c) above and dividing this amount by two (since this expense is to be shared equally by the Central and State Govts) and further dividing the amount so obtained by total number of dealers divided further by 12 (12 months of a year).
- ii. Bill for the Central Govt will be raised by multiplying per dealer monthly charges as derived in sub-para 5(iii) (e) (1) (i) above with the total number of GST dealers as on the last day of the month.
- iii. Bill for each State Govt will be raised by multiplying per dealer monthly charges as derived in sub-para 5(iii) (e) (1) (i) with the number of GST dealers in that state as on the last day of the month.

2. Bills for the use of Back End of GST System

- i. For this purpose, the monthly per dealer user charge will be calculated by dividing total expenses on backend system as per contract by 12 (number of months in a year) and further dividing it by total number of dealers in Model-2 states.
- ii. Bill for each Model 2 state will be raised by multiplying

monthly per dealer user charge as derived in sub-para 5(iii)(e)(2)(i) above with the number of GST dealers in that state as on the last day of the month.

- f. The amount of these bills will be set off against the advance user charges paid by the respective Government in the manner indicated below:
 - 1. If the advance user charges paid by a Government exceeds the total amount of the bills for the year, the excess amount will be adjusted against the advance payment to be made by that Government for the next year.
 - 2. If the advance user charges paid by a Government is less than the total amount of the bills for the year, the amount of shortfall will be paid by that Government by 30th April of the following year.

iv. Working Capital Credit from Bank

- a. GSTN will obtain working capital credit limit from a commercial bank and avail credit under this arrangement as and when necessary in order to meet the shortfall in advance user charge receipts.
- b. If the total amount of advance user charges received from the Central and the State Governments gets exhausted any time during the course of a year, GSTN will draw working capital credit from the Bank to defray its operational expenses. In such an eventuality, GSTN will raise bills to the Central and the State Governments for additional contributions to repay the loan raised from Bank.

Annexure-VII

Goods and Services Tax Network						
Status of Advance User Charges for the Financial Year 2020-21						
Sl. No.	CENTRE/STATE/ UT	User Charges to be Collected	Date of Collection	Amount Collected	TDS	Balance
(a)	Andhra Pradesh	4,55,00,000				9,10,00,000
(b)	Arunachal Pradesh	21,00,000				42,00,000
(c)	Goa	32,00,000				64,00,000
(d)	Himachal Pradesh	1,45,00,000				1,45,00,000
(e)	Jharkhand	2,47,00,000	29-Mar-21	1,93,04,168		53,95,832
(f)	Mizoram	6,00,000				6,00,000
(g)	Tripura	4,00,000				4,00,000
(h)	Daman & Diu	10,00,000				20,00,000
(i)	Dadra & Nagar Haveli	14,00,000				28,00,000
(j)	Andaman & Nicobar	7,00,000				7,00,000
(k)	Lakshadweep	50,000	3-Apr-21	50,000		-
Total		31,50,000		50,000	-	12,79,95,832

Agenda Item 9A – Issues recommended by the Law Committee for the consideration of the GST Council

Agenda Item 9A (i) - Rationalization of late fee imposed under section 47 of the CGST Act

Reference is drawn to sub-section (1) of section 47 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) which provides for levy of late fee for failure to file returns by the due date. The same is reproduced hereunder:

47. Levy of late fee- (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

Similarly, late fee is levied under corresponding provision of the SGST/UTGST Acts. Accordingly, a taxpayer is liable to pay late fee of Rs. 200 per day (subject to maximum of Rs 10,000) for failure to furnish returns such as **FORM GSTR-1, FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-10.**

2. In this context, reference is drawn to the following notifications where the late fee payable under section 47 for delay in furnishing **FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4** were reduced:

S.No.	Notification	Remarks
1	76/2018-CT, dt. 31.12.2018	Late fee reduced to twenty rupees per day (Rs. 10/- under CGST Act plus Rs 10/- under SGST Act) for tax payers having nil tax liability and fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for others; for GSTR-3B
2	4/2018-CT, dt. 23.01.2018	Late fee reduced to twenty rupees per day (Rs. 10/- under CGST Act plus Rs 10/- under SGST Act) for persons having NIL outward supplies and fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for others; for GSTR-1
3	73/2017-CT, dt. 29.12.2018	Late fee reduced to twenty rupees per day (Rs. 10/- under CGST Act plus Rs 10/- under SGST Act) for taxpayers having nil tax liability and fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for others; for GSTR-4

It may be noted that vide above referred notifications, the late fee payable per day has been reduced. However, it has not reduced the upper cap of late fee which still remains as Rs. 10,000/- per return.

3.1. A number of representations have been received from various trade bodies and associations from all over the country highlighting the problem being faced by small taxpayers, having nil or very small tax liability, who are forced to pay a high amount of late fee (even higher than their tax liability), due to the higher amount of capping of the late fee. Requests/ suggestions have been made to rationalize the late fee by correlating the same with the turnover/ tax liability of the taxpayers. In view of this, it is pertinent to analyze the impact of late fee on businesses with varied turnover. Accordingly, data of the late fee collected, turnover wise, has been called from GSTN. The late fee collected vis-à-vis turnover for the FY 2019-20 is tabulated as below:

Based on PAN level AATO of 2019-20 (Rs. in crores)

Turnover (1)	Total no. of Returns filed late (2)	%age out of total returns filed late (3)	Liability involved in returns filed late (4)	%age out of the total liability in returns filed late (5)	Paid by ITC (6)	Paid by Cash (7)	Late fee paid (8)	Late fee vis- a-vis cash liability (9)	%age out of total late fee (10)
Upto 1.50 Cr.	1,87,24,079	75.75%	76,975.49	10.59%	55,144.12	21,831.36	2,641.03	12.1%	75.38%
1.5 to 5.00 Cr.	33,77,212	13.66%	93,510.72	12.87%	74,391.74	19,118.99	501.00	2.6%	14.30%
5cr_above	26,16,199	10.58%	5,56,202.59	76.54%	4,56,603.88	99,598.70	361.73	0.36%	10.32%
Grand Total	2,47,17,490		7,26,689		5,86,140	1,40,549	3,504	2.5%	

3.2 The perusal of the above table appears to indicate the following:

- As observed from column no. 9, the taxpayers having less AATO, who have furnished the return late, have on an average paid a larger proportion of late fee as percentage of their cash GST liability. For taxpayers having AATO upto Rs 1.5 crore, this percentage comes to as high as 12.1%, whereas for taxpayers above AATO of Rs 5 crore, the same is only 0.36%.
- As observed from column no. 10, 75% of total late fee is collected from taxpayers having AATO upto Rs 1.5 crores, whereas perusal of column no. 5 shows that total tax liability of such taxpayers having AATO upto Rs 1.5 crore, and filing returns late, was only 10.59% of the total liability for the returns filed late.
- It appears from the above that in respect of small taxpayers, the burden of late fee is much higher, not commensurate to their turnover, and in some cases, it would also be more than the tax amount itself. This may become a major deterrent for such taxpayers in filing their due returns, due to inability to pay such high late fee, much higher than their tax liabilities itself.
- As such, even the taxpayers filing nil returns are subjected to the same capping of late fee as those with much higher liabilities to declare. This has been a constant grievance of taxpayers as causing huge strain on small taxpayers.

4. It may be pertinent to mention here that in the income tax, the provision of late fee is linked to the income of the person and is not a flat rate of late fee for all the return filers. The late fee is capped at Rs 1000 for persons having income less than Rs 5 lakhs and is Rs. 5000/Rs.10,000 in case of others.

5.1. Accordingly, it is felt that there is a need to rationalize the maximum late fee under section 47 of the CGST Act also by linking it with the turnover of the taxpayer. For simplicity of implementation, we may consider AATO of preceding financial year as the criteria for capping the late fee levied under section 47. Besides, there is a need to give a differential treatment to taxpayers having nil tax liability in GSTR-3B/4 or nil outward supplies in GSTR-1, regarding capping of late fee. In any case, the taxpayers will still have sufficient incentive to file returns timely as delay in filing returns also has interest repercussions. It is, therefore, proposed that the late fee for delay in furnishing of **FORM GSTR-3B** and **FORM GSTR-1** may be capped, per return, as below:

- (i) For taxpayers having nil tax liability in GSTR-3B or nil outward supplies in GSTR-1, the late fee may be capped at Rs 500 (Rs 250 CGST + Rs 250 SGST), irrespective of the AATO.
- (ii) For other taxpayers:
 - a. For taxpayers having AATO in preceding year upto Rs 1.5 crore, late fee may be capped to a maximum of Rs 2000 (1000 CGST+1000 SGST);
 - b. For taxpayers having AATO in preceding year between Rs 1.5 crore to Rs 5 crore, late fee may be capped to a maximum of Rs 5000 (2500 CGST+2500 SGST);
 - c. For taxpayers having AATO in preceding year above Rs 5 crores, late fee may be capped to a maximum of Rs 10000 (5000 CGST+5000 SGST).

5.2. The late fee under section 47 for delay in furnishing **FORM GSTR-4** may also be capped to Rs 500 (Rs 250 CGST + Rs 250 SGST), if tax liability is nil in the return, and Rs 2000 (Rs 1000 CGST + Rs 1000 SGST) for other taxpayers, as their turnover is also upto Rs 1.5 crores.

5.3 The Law Committee has also deliberated on rationalization of late fee for **FORM GSTR-7**. Law Committee observed that the late fee payable for delayed furnishing of return in **FORM GSTR 7** by a registered person required to deduct tax at source in terms of the provisions of section 51 of the CGST/SGST Act as required under sub-section (3) of section 39 has remained to be Rs.200/- per day subject to a maximum of Rs.10, 000/-. Accordingly, the Law Committee recommended rationalization of late fee for **FORM GSTR-7** also as below:

- a. Late fee payable for delayed furnishing of **FORM GSTR-7** may be reduced to Rs.50/- per day (Rs. 25/- under the CGST Act plus Rs 25/- under the SGST Act)
- b. The maximum late fee for delayed furnishing of **FORM GSTR-7** may be capped to a maximum of Rs 2000/- (Rs. 1, 000/- under the CGST Act plus Rs 1, 000/- under the SGST Act)

6. The matter was deliberated in the Law Committee in its meeting dated 16.04.2021 and 12.05.2021 and it has recommended the aforementioned proposal to be made applicable for prospective tax periods.

7. Accordingly, the issue is placed before the GST Council for deliberation and approval.

Agenda Item 9A (ii) - Annual Return for Financial Year 2020-21

Based on the recommendations of the Council, vide Notification No. 56/2019 – Central Tax dated 14th November, 2019, the Annual returns **FORM GSTR 9 & 9C** were simplified for the Financial years 2017-18 & 2018-19 under GST by making few entries optional. Further, vide Notification No. 79/2020 - Central Tax dated 15th October, 2020, the Annual returns i.e. **FORM GSTR 9 & 9C** were simplified for the Financial Year 2019-20 as well by making few entries/tables optional. In addition, following relaxations have also been provided in filing of annual return based on the recommendations of the Council:

- i. The filing of annual return in **FORM GSTR-9/9A** was made optional for taxpayers having aggregate annual turnover less than rupees 2 Crore rupees for the Financial Year 2017-18, 2018-19 and 2019-20;
- ii. The threshold of aggregate annual turnover for filing of reconciliation statement in **FORM GSTR-9C** for the financial year 2018-19 and 2019-20 was increased from Rupees 2 Crore to Rupees 5 Crore vide amendment in rule 80.

2.1 It may be noted that based on the recommendations of the Council, certain amendment in the requirement for filing annual return have been carried out in the Finance Act, 2021:

- a Vide Section 110 of the Finance Act, 2021, sub-section (5) of section 35 of the CGST Act is omitted to remove the mandatory requirement of getting annual accounts audited and reconciliation statement submitted by specified professional; and
- b Vide Section 111 of the Finance Act, 2021; section 44 of the CGST Act is substituted to provide for filing of the annual return which may include submission of reconciliation statement on self-certification basis. It further provides for the Commissioner to exempt a class of taxpayers from the requirement of filing the annual return
These changes will come into effect from the date when the same will be notified by the Government.

2.2 As seen in para 2.1, through the Finance Act 2021, the provisions for certification of Reconciliation Statement in FORM GSTR-9C, along with Annual Return, by chartered accountants has been done away with, replacing it with self-certification by the taxpayer. For the **FY 2020-21, the due date of filing annual return is 31.12.2021. Accordingly, it would be appropriate to notify the amended provision of the Act early, so that the certification requirement by CAs is not required for FY 2020-21 itself.** This will facilitate a large number of taxpayers in this year itself. If we wait for all states/ UTs, then we will be able to notify it only by 1.1.2022, by which time last date of filing annual return for FY 2020-21 will be over and the said amendment will not be able to apply for Annual return for FY 2020-21. **In case, the said amendment is notified by the central govt. early, States would be required to amend their respective SGST Act retrospectively to match the dates.**

2.3 Though, it is desirable to have a single annual return which may include reconciliation statement as envisaged in the amendment carried out in section 44 of the CGST Act, it would require time to develop and notify such FORM. In the meantime, we may consider notifying the existing FORM GSTR 9 and GSTR 9C for Annual Return for FY 2020-21 with minimal changes required to implement the said change. Further, for FY 2021-22, we may consider having a single Form for Annual Return by merging GSTR 9 and GSTR 9C and simplifying the same to facilitate the taxpayers and improve compliance. This would help the taxpayers to file the annual return for 2020-21 in same

manner as was done for 2019-20 and at the same time, the mandatory requirement of getting the accounts reconciled by professionals would be done away.

3. Accordingly, in order to notify the existing FORMs for the year 2020-21, following is proposed:

- a Rule 80 of the CGST Rules, 2017 need to be amended accordingly so that the new provisions in respect of annual audit of accounts and submission of reconciliation statement can be implemented with effect from the financial year 2020-21. (**Annexure A**)
- b Format for **FORM GSTR-9** may be continued as was there for FY 2019-20. The Tables in FORM GSTR-9 which were optional to be continued. (**Annexure B**).
- c The exemption from filing annual return may be continued as below:
 - i. The filing of annual return in **FORM GSTR-9** may be made optional for taxpayers having aggregate annual turnover less than rupees 2 Crore rupees for the Financial Year 2020-21;
 - ii. The filing of annual return in **FORM GSTR-9A** by composition dealers may be made optional for the Financial Year 2020-21;
 - iii. The threshold of aggregate annual turnover for filing of reconciliation statement in **FORM GSTR-9C** for the financial year 2020-21 may be kept as Rupees 5 Crore
- d Format for **FORM GSTR-9C** to be modified to incorporate the provision of self-certification instead of professional certificate. Tables in **FORM GSTR-9C** which were optional to be continued. Further, few tables of **FORM GSTR-9C** has rate of taxes hard coded which does not include 7.5% and few other rates. Revised format to be notified is enclosed as **Annexure C**.

4. The issue was deliberated by the Law Committee in its meeting dated 19.05.2021. The Law Committee recommended the proposal at para 3 above.

5. The issue is placed before the GST Council for deliberation and approval.

Amending CGST Rules in accordance with Finance Act, 2021

The Finance Act, 2021 has removed the mandatory requirement of getting annual accounts audited and submitting reconciliation statement, besides enabling filing of the annual return on self-certification basis. The relevant sections of the Finance Act, 2021 are as under:

110. In section 35 of the Central Goods and Services Tax Act, sub-section (5) shall be omitted.

111. For section 44 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:-

“44. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

2. In light of the above, Rule 80 of the CGST Rules, 2017 may be amended as below:

80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

*Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.*

*Provided further that every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return.*

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

Alternate draft

80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

[Draft to be finalised in consultation with Ministry of Law and Justice]

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Annexure B

Format for **FORM GSTR-9** may be continued as was there for FY 2019-20. The Tables in FORM GSTR-9 which were optional to be continued: -

Table No.	Recommendations
4I to 4L	<p>It was recommended that these fields be made optional. Therefore, the taxpayer has an option to either file 4B to 4E through net of credit notes/ debit notes or report such details separately in 4I to 4L.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, registered person was given this option. The same relaxation may be continued for FY 2020-21.</p>
5D, 5E and 5F	<p>It was recommended that the taxpayer may be given an option to either separately report his supplies across exempted, nil rated and Non-GST supply or fill consolidated information in the “exempted” field only.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, registered person was given this option. The same relaxation may be continued for FY 2020-21.</p>
5H to 5K	<p>It was recommended that these fields be made optional. Therefore, the taxpayer has an option to either file 5A to 5F through net of credit notes/ debit notes or report such details separately in 5H to 5K.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, registered person was given this option. The same relaxation may be continued for FY 2020-21.</p>
6B, 6C, 6D and 6E	<p>A. It was decided that the breakup of ITC for inputs, capital goods and input services should be made optional. Therefore, the taxpayer may enter the breakup of credit or report their entire ITC under the “inputs” row only.</p> <p>B. It was also decided that the taxpayer may be given an option to either report rows 6C and 6D separately or report the entire figure of 6C and 6D in row 6D only.</p> <p>Proposal:</p> <p>For F.Y. 2017-18 and 2018-19, both the options A and B as stated above were given to the taxpayers. However, for FY 2019-20, the taxpayer was given option B while the option A was modified in a way that the taxpayer could report the breakup of ITC as capital goods and have an option to either report the breakup of remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.</p> <p>The relaxation as provided in FY 2019-20 may be continued for FY 2020-21.</p>
7A to 7E	<p>It was recommended that the taxpayer may be given an option to either file his information on reversals separately in Table 7A to 7E or report the entire reversals under Table 7H. However, reversals on account of TRAN-1 credit (table 7F) and TRAN-2 (table 7G) credit may be kept mandatory and are to be reported separately.</p>

	<p>However, in case the taxpayer has availed the ITC in his FORM GSTR-3B, net of reversal, in table 4A, then in such cases 7A to 7E may be filed as 0.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the registered person had an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (table 7F) and TRAN-2 (table 7G) credit were to be mandatorily reported.</p> <p>The same may be deliberated in the Law Committee for FY 2020-21. GSTN may provide data on how many taxpayers file details of reversal under rule 42 & 43 in GSTR-3B.</p>
8D	<p>Since the fields 8A and 8B of the table are auto populated and the taxpayers are facing issues in matching the same with the corresponding FORM GSTR-2A (due to its dynamic nature), it may be made optional for the taxpayers to either fill in entries 8A to 8D in FORM GSTR-9 or they may upload the details for the entries 8A to 8D duly signed, in pdf format in FORM GSTR-9C (without the CA certification). The remaining entries of the table 8 (from 8E onwards) are required to be filled in the FORM GSTR-9 itself.</p> <p>Proposal:</p> <p>An option to upload the details for entries in table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without CA certification) was given for previous years.</p> <p>The option to upload the details for entries in table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without CA certification) may also be continued for 2020-21.</p>
12 and 13	<p>It was recommended that table 12 and 13 may be made optional for taxpayers as this information is not essential for the tax administration in the year 2017-18 and 2018-19.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. The same may be continued for FY 2020-21.</p>
15	<p>It was recommended that tax administration already has all the data on refund and demands for the taxpayers. Therefore, Table 15 may be made optional for the taxpayers.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. The same relaxation may be continued for FY 2020-21</p>
16A, 16B and 16C	<p>It was discussed that most of the taxpayers have reported that information required in table 16A has not been maintained for FY 2017-18 and 2018-19. Therefore, it was recommended that the same be made optional for both the years.</p> <p>For table 16B, it was further discussed that the compliance for deemed supply under section 143 has already been waived off through waiver of a requirement of furnishing declaration in FORM GST ITC-04 for 2017-18 and 2018-19. Also supplies are to be reported as normal taxable supplies under table 4. Therefore, the same may be made</p>

	<p>optional.</p> <p>For table 16C, it was discussed that goods which are sent on approval basis and not returned are to be reported as normal taxable supplies under table 4. Therefore, the same may be made optional.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. The same relaxation may be continued for FY 2020-21</p>
17	<p>It was informed that the trade is feeling constrained in giving 6-digit SAC/HSN code as shown in drop down menu. It was further informed that GSTN's current master did not allow for entering a 2-digit HSN code. This was basically due to the difference in design between table 12 of FORM GSTR-1 and Table 17/18 of FORM GSTR-9. Accordingly, it was recommended that table 17 may be made optional for FY 2017-18 and FY 2018-19.</p> <p>Proposal:</p> <p>At present, this table is optional for taxpayers having annual turnover upto Rs 1.50 crores. For taxpayers having annual turnover above 1.5 crores but upto 5 crores, it is mandatory to report HSN code at 2 digits' level, while for those having over 5 crores annual turnover, it is mandatory to report HSN code at 4 digits' level. However, for FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill this table. The same relaxation may be continued for FY 2020-21.</p>
18	<p>Trade and industry have widely represented that filing of HSN level information on inputs has been a challenge for them. Search reporting of data requires an assessment of the supplier's invoice. Further, if a bigger taxpayer receives a supply from a smaller taxpayer then in such cases he may have to report the SSN at 4-8 digit, whereas, the invoice by the supplier will have no exception or a 2 digit HSN code. Accordingly, it was recommended that the table 18 may be made optional for FY 2017-18 and 2018-19.</p> <p>Proposal:</p> <p>At present, this table is optional for taxpayers having annual turnover upto Rs 1.50 crores. For taxpayers having annual turnover above 1.5 crores but upto 5 crores, it is mandatory to report HSN code at 2 digits' level, while for those having over 5 crores annual turnover, it is mandatory to report HSN code at 4 digits' level. However, for FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill this table. The same relaxation may be continued for FY 2020-21.</p>

FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?		<<Please specify>>
		(Amount in ₹ in all tables)	
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	

N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
7	Reconciliation of Taxable Turnover		
A	Annual turnover after adjustments (from 5P above)		<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		
C	Zero rated supplies without payment of tax		
D	Supplies on which tax is to be paid by the recipient on reverse charge basis		
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)		
G	Unreconciled taxable turnover (F-E)		AT 2
8	Reasons for Un - Reconciled difference in taxable turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
Pt. III	Reconciliation of tax paid		
9	Reconciliation of rate wise liability and amount payable thereon		
			Tax payable
	Description	Taxable Value	Central tax State tax / UT tax Integrated Tax Cess, if applicable
	1	2	3 4 5 6
A	5%		
B	5% (RC)		
C	12%		

D	12% (RC)					
	18%					
	18% (RC)					
	28%					
	28% (RC)					
	3%					
	0.25%					
	0.10%					
	Others					
	Interest					
	Late Fee					
	Penalty					
	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
	Total amount paid as declared in Annual Return (GSTR 9)					
	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax	Integrated tax	Cess, if

				/ UT tax		applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Others					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					<Auto>
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1
13	Reasons for un-reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC			

	2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Others					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					

Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

Verification:

~~I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.~~

~~**(Signature and stamp/Seal of the Auditor)~~

~~Place:~~

~~Name of the signatory~~

~~Membership No.....~~

~~Date:~~

~~Full address~~

Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. ~~I hereby solemnly affirm and declare that~~ I am uploading ~~the~~ this self-certified reconciliation statement in **FORM GSTR-9C** ~~prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement.~~ I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory

Instructions: –

1. Terms used:
(a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORMGSTR-1, FORM GSTR-3B and FORM GSTR -9** for the [current financial year]¹ before filing this return. [For FY 2017-18,]² The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows: -
5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9-). The instructions to fill this part are as follows: -
6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under: -
7. Part V consists of the ~~auditor's recommendation on~~ the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. ~~The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return.~~ Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is ~~recommended~~ to be settled by the ~~auditor taxpayer~~ shall be declared in this Table.
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Reconciliation Statement" in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

[PART – B- CERTIFICATION]

I. ~~Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:~~

¹ Substituted for "FY 2017-18" vide Notf no. 56/2019 – CT dt. 14.11.2019

² Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

~~* I/we have examined the—~~

~~(a) balance sheet as on~~

~~(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and~~

~~(c) the cash flow statement (if available) for the period beginning fromto ending on,
—attached herewith, of M/s (Name), (Address),
.....(GSTIN).~~

~~2. Based on our audit I/we report that the said registered person—~~

~~*has maintained the books of accounts, records and documents as required by the
IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder~~

~~*has not maintained the following accounts/records/documents as required by the
IGST/CGST/⟷GST Act, 2017 and the rules/notifications made/issued thereunder:~~

~~1.~~

~~2.~~

~~3.~~

~~3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:~~

~~.....~~

~~.....~~

~~3. (b) *I/we further report that,—~~

~~(A) *I/we have obtained all the information and explanations which, to the best of *my/our
knowledge and belief, were necessary for the purpose of the audit/ information and explanations
which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were
not provided/partially provided to us.~~

~~(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so
far as appears from *my/ our examination of the books.~~

~~(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the
cash flow Statement (if available) are *in agreement/not in agreement with the books of account
maintained at the Principal place of business atand **
.....additional place of business within the State.~~

~~4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and
Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is
annexed herewith in Form No. GSTR-9C.~~

~~5. In *my/our opinion and to the best of *my/our information and according to explanations given to
*me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following
observations/qualifications, if any:~~

~~(a)~~

~~(b)~~

~~(c)~~

.....
.....
*(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

~~*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-~~

~~(a) balance sheet as on~~

~~(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,~~

~~(c) the cash flow statement (if available) for the period beginning fromto ending on, and~~

~~(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.~~

~~2. I/we report that the said registered person —~~

~~*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder~~

~~*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder:~~

~~1.~~

~~2.~~

~~3.~~

~~3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.~~

~~4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:~~

(a)

(b)

(c)

.....

~~**(Signature and stamp/Seal of the Auditor)~~

~~Place:~~

~~Name of the signatory~~

~~Membership No.....~~

~~Date:~~

~~Full address]³~~

³Substituted vide Notf no. 56/2019 – CT dt. 14.11.2019

The Tables in FORM GSTR-9C which were optional in 2019-20 may be continued for 2020-21 as well:

Table No.	Decision
5B to 5N	<p>It was recommended that a number of big companies which have a presence in multiple States face a lot of challenges in reporting State wise unbilled revenue, unadjusted advances, deemed supply details, etc. It was discussed that from an indirect tax administration point of view, this data may not be required. In fact, this table was to act as a pointer of the adjustments that taxpayers need to make to derive GST turnover from income tax / audited financial turnover.</p> <p>Since, filing this data was a challenge, it was recommended that taxpayers may be given an option to either file the data row wise or directly report all adjustments through table 5O (adjustment tab).</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. If there were any adjustments to be reported, the same could be reported in Table 5O. The same relaxations may be continued for FY 2020-21.</p>
Table 12B and 12C	<p>It was discussed that the rationale of inserting Table 12 was to reconcile the input tax credit reported in the audited financial statement with the input tax credit taken in the GST returns.</p> <p>Generally, adjustments in Table 12B and 12C are not maintained separately by the taxpayers. Therefore, these fields may be made optional.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. The same relaxation may be continued for FY 2020-21.</p>
Table 14	<p>Trade and industry have widely represented that neither the internal accounts nor the audited financial statements when date maintaining of expense bear wise input tax credit.</p> <p>Since, this data is not be maintained, it was decided that the table may be made</p>

	<p>optional for the taxpayers.</p> <p>Proposal:</p> <p>For FY 2017-18, 2018-19 and 2019-20, the taxpayer was given an option not to fill these tables. The same relaxation may be continued for FY 2020-21.</p>
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Agenda Item 9A (iii) - Proposal of amendments in the return related provisions of the CGST Act, 2017

The original design of return involved an elaborate process of filing of GSTR-1, 2 & 3 in a sequence which also envisaged inter-linking with back and forth flow of invoices. The return related sections viz. section 37 to 43 of the CGST Act, 2017 was drafted accordingly. However, the return system and linkage could not be established and GSTR-1-2-3 model were kept in abeyance. Instead, as an interim measure, a summary return in **FORM GSTR-3B** was introduced, along with the statement of outward supplies in **FORM GSTR-1**.

2. Subsequently, a new return system was envisaged (ANX-1/ ANX-II and RET-01). Section 43A was also inserted into the CGST Act vide CGST Amendment Act, 2018. However, section 43A has not been notified yet.

3. It may be recalled that in the 42nd GST Council meeting held in October 2020, it was recommended that the present system of GSTR-1/3B return filing to be continued and the GST laws may be amended to make the GSTR-1/3B return filing system as the default return filing system. The recommendation of the Council, as communicated through the minutes, is as below:

“12. For Agenda 6 the Council took the following decisions:

(iii) Granted in principle approval to make legal changes to replace GSTR-1/2/3 related provisions with the present GSTR-1/3B return filing system.

iv. Empowered the Law Committee to deliberate upon the amendments required in the GST Acts and Rules accordingly.”

Accordingly, various provisions of CGST Act 2017 that require amendment have been examined by the Law Committee in its meetings held on 16th, 23rd, 30th December, 2020 and 19th May, 2021. The Law Committee has recommended amendment in various provisions of the Act. The details of the sections which require amendments are as below:

TABLE -1

S.No.	Section proposed for amendment	Amendment proposed, along with rationale
1	Section 37 – Furnishing details of outward supplies	<ul style="list-style-type: none">i. Sub section 1 to be amended to provide for conditions and restrictions through Rules for filing GSTR1 and for passing on of credit to the buyers in GSTR 2A/2B.ii. Proviso to sub section 1 to be omitted and relevant consequential amendments: The requirement that furnishing shall not be allowed from the 11th to the 15th of the month needs to be done away with. This non-allowance was to allow for freezing of data before the 2- way communication, envisaged under GSTR1/2/3 scheme.iii. Sub-section 2: Needs to be omitted as the 2-way communication is proposed to be done away with.iv. New sub-section 4: to provide for making GSTR-1 sequential.

2	Section 38 – Furnishing details of inward supplies	<p>i. The present sub-sections to be omitted in entirety as there is no requirement of furnishing details of inward supplies by the taxpayer.</p> <p>ii. The new section to provide that details of inward supplies shall be made available to the recipients in a prescribed manner. This is essentially an enabling provision to provide for GSTR-2B. The requirement of reversal of input tax credit arises from Chapter V, and is, therefore, not required to be mentioned under this section.</p> <p>iii. Further, provision to implement spike rules is incorporated in sub-section (2)</p>
3	Section 39 – Furnishing of returns	<p>i. Sub-section 5: The due date for furnishing return for Non-resident taxpayer (NRTP) is proposed to be made 13th of the month. This is in line with the proposed dates on which GSTR-2B picks up data in the System.</p> <p>ii. First proviso to sub-section 7: To provide that for monthly payments by quarterly taxpayers (QRMP taxpayers), government may prescribe that instead of self-assessed tax, a prescribed amount may be paid. This is currently being covered by a special procedure.</p> <p>iii. Sub-section 10: Making furnishing of GSTR-1 mandatory before filing of return in Form GSTR-3B.</p>
4	Section 41 – Claim of Input tax credit and provisional acceptance thereof	<p>i. Sub-section 1: Amendment to do away with the word “claim” and bring in the concept of availment; and also, to remove the concept of provisional availment of ITC in this section. The concept of provisional availment was there in GSTR-1/2/3 model.</p> <p>ii. Sub-section 2: May be removed as the said requirement is already flowing from section 49.</p>
5	Section 42 – Matching, reversal and reclaim of input tax credit	In view of the removal of the provisional ITC availment, as proposed in amendment to section 41 above and the proposed [and Council recommended] amendment to section 16 (2) which envisages that ITC shall be available on a supply only when the same has been declared/communicated by the supplier in his GSTR-1, the existing section 42 may be omitted as a whole.
6	Section 43 – Matching, reversal and reclaim of reduction in output tax liability	The existing section 43 may be omitted as a whole as the concept of 2-way communication proposed in earlier GSTR1/2/3 model is proposed to be done away with and liability to be determined on self-assessment basis. Further, Credit note and duplication related checks have already been incorporated in the GSTR-2B statement.

7	Section 43A – Procedure for furnishing return and availing input tax credit	The proposed section may be omitted as whole. Relevant provisions of section 43A have been incorporated at suitable places in the above amendments. Provisions related to spike rules would be covered under proposed amendments in section 37 and 38.
8	Section 47 – Levy of late fee	i.. Section 47 pertains to the levy of late fee. Section 52 read with Rule 67 of the CGST Rules, 2017 requires registered person to collect tax collected at source and furnish GSTR-8 to submit statement of supplies through an e-commerce operator. There is presently no late fee for late filing of GSTR-8. Amendment is proposed in Section 47 to include Section 52 in sub section (1) of section 47 so that late fee shall be levied in case registered persons do not file GSTR-8 by the due date.

4. In addition to above, **consequential amendments** are also proposed in some other sections, as detailed below:

TABLE-2

S.No	Section proposed for amendment	Amendment proposed, along with rationale
9	Section 29: Cancellation of Registration	The frequency for persons filing return under section 10 has been made annual. Accordingly, clause (b) of sub-section (2) of section 29 has lost significance as the earlier return filing frequency was quarterly. Similarly, return filing frequency for small taxpayers (under QRMP scheme) has been changed from monthly to quarterly. Therefore, the period under clause (c) may also require flexibility, which may not be there if the same is governed by the existing clause.
10	Section 49: Payment of tax, interest, penalty and other amounts	Government has notified rule 86B mandating restriction in utilization of ITC in specified cases. Law Committee has recommended that it would be appropriate if a provision under section 49 is made for such scenarios.
11	Section 16, 37, 39 ,34 and 52	1. Rectification of particulars in details of outward supplies under section 37 is presently linked with <u>furnishing of return</u> for September month of next financial year. Rectification of particulars under section 39 is linked with <u>due date of furnishing</u> of return for September month of next financial year. ITC under section 16 is barred in respect of any invoice or debit note after <u>the due date of furnishing</u> of the return under section 39 for the month of September of the next financial year. Similar time limits have been made under

		<p>Section 34(2) and section 52(6).</p> <p>2. Law Committee has recommended that a fixed date 30th November of the next financial year be fixed for all of these compliances, as it serves two purposes:</p> <p>a. In the portal, after the cut-off date no amendment would be permitted.</p> <p>b. It provides one more month to taxpayer to amend their returns.</p>
12	Section 50: Interest on delayed payment of tax.	<p>After the proposed amendment in section 37-43, it is proposed to have explicit provision for charging interest on ineligible ITC availed and utilized (net cash liability). Therefore, amendment is proposed in sub-section (3) of section 50.</p>
13	Section 54 - Refund of tax	<p>GSTR-1, 2 & 3 return system envisaged refund of excess cash ledger through return under section 39. However, as the GSTR-1, 2 & 3 return system could not be operationalised and instead GSTR-1, 2B & 3B system is being followed where for claiming the refund of excess balance in cash ledger, the registered person is required to file for an application of refund under FORM GST RFD-01.</p> <p>Consequent to the amendment proposed in section 37 to 43, it is proposed that proviso to sub-section (1) of Section 54 of the CGST Act, may be amended to allow for refund of any balance in the electronic cash ledger in such form and manner as may be prescribed.</p>

5. A detailed broadsheet containing the proposed amendments (in red) along with the rationale has been prepared and is placed at **Annexure-A** to this Agenda Note. The proposed changes would require amendment in Law. In principle approval to amend the GST laws to make the GSTR-1/3B return filing system as the default return filing system has already been given by the GST Council in 42nd meeting, as detailed in Para 3 above. The proposal for law Amendment was placed before GIC for deliberations and was also approved by the GIC with recommendation that amendment proposal be placed before the GST Council.

6. Accordingly, agenda note along with the detailed amendment proposal is placed before the GST Council for approval please.

PROPOSAL FOR AMENDMENT IN CGST ACT**Table 1**

Sl. No.	Section	Rational for amendment	Suggested formulation
1.	16	<p>i. One of the key objectives of the GSTR-1/2/3 system was to provide for matching of invoices between the supplier and the recipient i.e. there shall be no credit existing in the system which has not been declared in the respective returns of the supplier and recipient as per section 16 (2) (c) and 16(2) (d) of the CGST Act 2017.</p> <p>ii. Available data suggests that the percentage of filing of return in FORM GSTR-1 (details of outward supplies) is far lesser as compared to filing of return in FORM GSTR-3B, through which input tax credit is availed. Further, due to poor filing of FORM GSTR-1, there are large gaps between credit available under FORM GSTR-2A and self-assessed credit under FORM GSTR-3B. Further, reasonable restriction had already been imposed on self-assessed input tax credit (ITC) availed in FORM GSTR-3B on the basis of credit reflected in FORM GSTR-2A/2B in terms of Rule 36(4). It provides that credit availed in GSTR-3B cannot exceed the credit reflected in GSTR-2A by 20%, w.e.f. 09.10.2019; and which was further reduced to 10% from w.e.f 01.01.20202 and 5% w.e.f. 01.01.2021.</p> <p>iii. The portion in blue (clause (aa)) has already been inserted vide the Finance Act, 2021</p>	<p>16.</p> <p>...</p> <p>(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—</p> <p>(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;</p> <p>(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;</p> <p>(b) he has received the goods or services or both.</p> <p><i>Explanation.</i>— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—</p> <p>(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;</p> <p>(ii) where the services are provided by the supplier to any person</p>

		<p>iv. Thereafter, amendment has been proposed in section 38, which, inter-alia, provides that details of outward supplies furnished by the suppliers that are to be communicated to the recipients may be restricted in specified cases. Accordingly, it is proposed to provide in law that the recipient shall not be eligible for ITC corresponding to such details which have not been communicated for which clause (e) is proposed to be added in section 16(2).</p> <p>v. Rectification of particulars in details of outward supplies under section 37 is presently linked with <u>furnishing of return</u> for September month. Rectification of particulars under section 39 is linked with <u>due date of furnishing</u> of return for September month. ITC under section 16 is barred in respect of any invoice or debit note after <u>the due date of furnishing</u> of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains.</p> <p>Law Committee has recommended that a fixed date 30th November be fixed for the same as it serves two purposes:</p> <p>a. In the portal, after the cut-off date no amendment would be permitted.</p> <p>b. It provides one more month to taxpayer to amend their returns.</p>	<p>on the direction of and on account of such registered person;</p> <p>(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and</p> <p>(d) he has furnished the return under section 39;; and</p> <p>(e) input tax credit in respect of the said supply has not been restricted in the details communicated to such registered person under section 38:</p> <p>Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:</p> <p>Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:</p> <p>Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon</p> <p>(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for</p>
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			supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier
2.	37	<p>i. Sub section 1 to be amended to provide for conditions and restrictions through Rules for filing GSTR1 and for passing on of credit to the buyers in GSTR 2A/2B.</p> <p>ii. Proviso to sub section 1 to be omitted and relevant consequential amendments: The requirement that not furnishing shall not be allowed from the 11th to the 15th of the month needs to be done away with. This non-allowance was to allow for freezing of data before the 2 way communication.</p> <p>iii. Sub-section 2: Needs to be omitted as the 2-way communication is proposed to be done away with.</p> <p>iv. New sub-sections 4: to provide for making GSTR-1 sequential.</p> <p>v. Rectification of particulars in details of outward supplies under section 37 is presently linked with <u>furnishing of return</u> for September month. Rectification of particulars under section 39 is linked with <u>due date of furnishing</u> of return for September month. ITC under section 16 is barred in respect of any invoice or debit note after <u>the due date of furnishing</u> of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains.</p> <p>Law Committee has recommended that a fixed date 30th</p>	<p>(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, <u>subject to such conditions and restrictions and</u> in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, <u>subject to such conditions and restrictions, within such time and in such manner as may be prescribed</u>, be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:</p> <p>Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:</p> <p>Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:</p> <p>Provided also that any extension of time limit notified by the</p>

		<p>November be fixed for the same as it serves two purposes:</p> <p>a. In the portal, after the cut-off date no amendment would be permitted.</p> <p>b. It provides one more month to taxpayer to amend their returns</p>	<p>Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.</p> <p>(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.</p> <p>(3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:</p> <p>Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after the due date of furnishing of the return under section 39 for the month of September the thirtieth day of November following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.</p> <p>Provided further that the rectification of error or</p>
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			<p>omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019</p> <p><i>Explanation.</i>—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.</p> <p><u>(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him.</u></p> <p><u>Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.</u></p>
3.	38	<p>i. The present sub-sections to be omitted in entirety as there is no requirement of furnishing details of inward supplies.</p> <p>ii. The new section to provide that details of inward supplies shall be made available to the recipients in a prescribed manner. This is essentially an</p>	<p>Section 38 to be substituted with:</p> <p><u>38. Communication of details of inward supplies and input tax credit.</u>— (1) <u>The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and such other supplies as may be prescribed, and an auto-drafted</u></p>

		<p>enabling provision to provide for GSTR-2B. the requirement that reversals are required to be carried out arises from Chapter V, and is therefore not required to be mentioned here.</p> <p>iii. Further, provision to implement spike rule is incorporated in sub-section (2)</p>	<p><u>statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.</u></p> <p><u>(2) The auto-drafted statement under sub-section (1) shall consist of:</u></p> <p><u>(a) details of inwards supplies in respect of which credit of input tax may be available to the recipient, and</u></p> <p><u>(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under</u></p> <p><u>sub-section (1) of section 37:</u></p> <p><u>(i) by any registered person within such period of taking registration as may be prescribed; or</u></p> <p><u>(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or</u></p> <p><u>(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or</u></p> <p><u>(iv) by any registered person who, during such period, as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or</u></p> <p><u>(v) by any registered person who has defaulted in discharging his tax liability through the</u></p>
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			<u>electronic cash ledger, in accordance with the provisions of sub-section (12) of section 49; or (vi) by such other class of persons as may be prescribed.</u>
4.	39	<p>i. Sub-section 5: The due date for furnishing return for NRTP proposed to be made 13th of the month. This is in line with the proposed dates on which GSTR-2B picks up data in the System</p> <p>ii. First proviso to sub-section 7: To provide that for monthly payments by quarterly taxpayers, government may prescribe that instead of self-assessed tax, a prescribed amount may be paid. This is currently being covered by a special procedure.</p> <p>iii. Sub-section 10: Making GSTR-1 mandatory before furnishing return in GSTR-3B</p> <p>iv. Rectification of particulars in details of outward supplies under section 37 is presently linked with <u>furnishing of return</u> for September month. Rectification of particulars under section 39 is linked with <u>due date of furnishing</u> of return for September month. ITC under section 16 is barred in respect of any invoice or debit note after <u>the due date of furnishing</u> of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains.</p> <p>Law Committee has recommended that a fixed date 30th November be fixed for the same as it serves two purposes:</p> <p>a. In the portal, after the cut-off date no amendment would be permitted.</p> <p>b. It provides one more month to taxpayer to amend their returns</p>	<p>(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed.</p> <p>Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.</p> <p>(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.</p> <p>(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions</p>

		<p>have been made within ten days after the end of such month.</p> <p>(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.</p> <p>(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty <u>thirteen</u> days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.</p> <p>(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:</p> <p style="padding-left: 40px;">Provided that any extension of time limit notified by the Commissioner of State tax or Union territory tax shall be deemed to be notified by the Commissioner.</p> <p>(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:</p> <p style="padding-left: 40px;">Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable</p>
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		<p>and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:</p> <p><u>Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed -,</u></p> <p><u>(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, or</u></p> <p><u>(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.</u></p> <p>Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.</p> <p>(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.</p> <p>(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or</p>
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			<p>sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter the thirtieth day of November following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.</p> <p>(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods <u>or the details of outward supplies under sub-section (1) of section 37 for the said tax period</u> has not been furnished by him.</p> <p><u>Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods.</u></p>
5.	41	<p>i. Sub-section 1: Amendment to do away with the word claim and bring in the concept of availment and remove the concept of provisional availment of ITC in this section. The concept of provisional availment was there in GSTR-1,2,3</p>	<p>41.—Claim Availment of input tax credit and provisional acceptance thereof.— (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take avail the credit of eligible input tax, as self-assessed, in</p>

		<p>model.</p> <p>ii. Sub-section 2: May be removed as this requirement is already flowing from section 49.</p>	<p>his return and such amount shall be credited on a provisional basis to his electronic credit ledger.</p> <p>(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.</p> <p><u>(2) The credit of input tax availed by a registered person under sub-section (1), in respect of such supplies of goods or services or both the tax payable whereon has not been paid by the supplier shall be reversed, along with applicable interest, by the said person in such manner as may be prescribed:</u></p> <p><u>Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, along with applicable interest, the said registered person shall be entitled to re-claim the amount of credit reversed by him, as aforesaid, in such manner as may be prescribed.</u></p>
6.	42 – Matching, reversal and reclaim of input tax credit	In view of the removal of the provisional ITC availment, as proposed in amendment to section 41 above and the proposed [and Council recommended] amendment to section 16 (2)(a) which envisages that ITC shall be available only when the same has been declared / communicated by the supplier in his GSTR-1, the existing section 42 may be omitted as a whole.	[To be omitted]
7.	43- Matching, reversal and reclaim of reduction in output tax	The existing section 43 may be omitted as a whole as the concept of 2-way communication is being replaced by self-assessment. Further, Credit note and duplication related checks have already been incorporated in the	[To be omitted]

	liability	GSTR-2B statement.	
8.	43A – Procedure for furnishing return and availing input tax credit	The proposed section may be omitted as whole. Relevant provisions have been incorporated at suitable places in the above amendments. Provisions related to spike rules would be covered under proposed amendment in section 37 and 38	[To be omitted]
9.	47 – Levy of late fees	<p>i. Section 52 read with Rule 67 of the CGST Rules, 2017 requires registered person to collect tax collected at source and furnish GSTR-8 to submit statement of supplies through an e-commerce operator.</p> <p>ii. Section 47 is the levy of late fee. Amendment is brought in Section 47 to include Section 52 in sub section (1) so that late fee shall be levied in case registered persons do not file GSTR-8 by the due date.</p>	<p>(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 <u>or section 52</u> by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.</p> <p>(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory</p>

Table 2 – Consequential / other amendment

10.	Section 29: Cancellation of Registration	<p>The frequency for persons filing return under section 10 has been made annual. Accordingly, clause (b) has lost significance as the earlier return filing frequency was quarterly. Similarly, it is envisaged that return filing frequency for small taxpayers would be changed from monthly to quarterly. Therefore the period under clause (c) may also require flexibility, which may not be</p>	<p>(1) ..</p> <p>(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—</p> <p>(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or</p> <p>(b) a person paying tax under section 10 has not furnished <u>the return for a financial year beyond three months from the</u></p>
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		there if the same is governed by the said clause.	<p>due date of furnishing the said return returns for three consecutive tax periods; or</p> <p>(c) any registered person, other than a person specified in clause (b), has not furnished returns for a such continuous tax period of six months as may be prescribed; or</p> <p>(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or</p> <p>(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:</p> <p>Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:</p>
11.	Section 34, 37, 39 and 52	<p>1. Rectification of particulars in details of outward supplies under section 37 is presently linked with <u>furnishing of return</u> for September month. Rectification of particulars under section 39 is linked with <u>due date of furnishing</u> of return for September month. ITC under section 16 is barred in respect of any invoice or debit note after <u>the due date of furnishing</u> of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains.</p> <p>2. Law Committee has recommended that a fixed date 30th November be fixed for the same as it serves two purposes:</p> <p>a. In the portal, after the cut-off date no amendment would be</p>	<p>34. Credit and debit notes.— (1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.</p> <p>(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September <u>thirtieth November</u> following the end of the financial year in which such supply</p>

		<p>permitted.</p> <p>b. It provides one more month to taxpayer to amend their returns.</p>	<p>was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:</p> <p>Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.</p> <p><i>[Amendment to 37 and 39 are mentioned in Sl.no 2 and 4 of this Annexure]</i></p> <p>52. Collection of tax at source:</p> <p>(6) If any operator after furnishing a statement under sub-section (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50:</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of statement for the month of September <u>thirtieth day of November</u> following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier</p>
12.	Section 49 - Payment of tax, interest, penalty and other amounts	Government has notified rule 86B mandating restriction in utilization of ITC in specified cases. Law Committee has recommended that it would be appropriate if a provision under section 49 is made for such scenarios.	<p>(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and restrictions and within such time as may be prescribed.</p> <p><u>(12). Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, prescribe the maximum proportion of</u></p>

			<u>output tax liability under this Act or under the Integrated Goods and Services Tax Act, which may be discharged through the electronic credit ledger, by a registered person or a class of registered person.</u>
13	50- Interest on delayed payment of tax.	<p>After the proposed amendment in section 37-43, it is proposed to have explicit provision for charging interest on ineligible ITC availed and utilized (net cash liability). Therefore, amendment is proposed in sub-section (3) of section 50.</p> <p>The portion shown in blue is amended vide section 112 of the Finance Act, 2021, retrospectively w.e.f. 01.07.2017.</p>	<p>(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:</p> <p><u>“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”</u></p> <p>(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.</p> <p>(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43 shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty four per cent., as may be notified by the Government on the recommendations of</p>

			<p>the Council.</p> <p><u>Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent., as may be notified by the Government, on the recommendations of the Council.</u></p>
14	54.- Refund of tax	<p>GSTR-1, 2 & 3 return system envisaged refund of excess cash ledger through return under section 39. However, as the GSTR-1, 2 & 3 return system could not be operationalised and instead GSTR-1, 2B & 3B system is being followed where for claiming the refund of excess balance in cash ledger, the registered person is required to file for an application of refund under FORM GST RFD-01</p> <p>Consequent to the amendment proposed in section 37 to 43, it is proposed that proviso to sub-section (1) of Section 54 of the CGST Act, may be amended to allow for refund of any balance in the electronic cash ledger in such form and manner as may be prescribed.</p>	<p>Refund of tax.— (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:</p> <p>Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such <u>form and</u> manner as may be prescribed</p>

Agenda Item 9B - Other issues pertaining to GST laws and procedures for consideration of the GST Council

Agenda Item 9B (i) - Reduction in late fee for FORM GSTR-3B for months from July, 2017 to April, 2021- Amnesty to clean up pendency in return filing in GST regime

Various references have been received from taxpayers, tax practitioners and associations such as CAIT regarding waiver of late fee in respect of the past returns in **FORM GSTR-3B, which could not be furnished till now due to various reasons**. Multiple tweets have also been received on social media on the issue. It has been represented that taxpayers, particularly, the small taxpayers, could not furnish their returns, especially during COVID times, due to lack of knowledge, lack of funds and other difficulties faced during lockdown. It has also been submitted that most of such small taxpayers had very minimal tax liabilities, even, including NIL tax liability. It has been further represented that that due to non-furnishing of returns, interest and late fees have been piling up and have now reached a sizeable amount, which in some cases is more than the tax amount itself, which has become a major deterrent for such taxpayers in filing their pending returns.

2. In this regard, it is noteworthy that sub-section (10) of section 39 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) provides that, *“A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.”* Thus, taxpayers are not allowed to furnish subsequent returns.

3.1 Further, Section 47 of the CGST Act provides for levy of late fees for non-furnishing of **FORM GSTR-1, FORM GSTR-3B** or **FORM GSTR-4** of one hundred rupees per day. Presently, late fees for delay in furnishing of these forms by the due date is twenty rupees per day (Rs. 10/- under CGST Act plus Rs 10/- under SGST Act) for NIL filers and fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for others. This late fee is subject to a maximum amount of Rs. 10000/- per return (Rs. 5000/- under CGST Act plus Rs. 5000/- under SGST Act).

3.2 It is pertinent to mention that waiver of **entire late fee** for non-furnishing of **FORM GSTR-3B** for the tax period July, 2017 to September, 2018 was allowed for the taxpayers who furnished **FORM GSTR-3B** during the period 22.12.2018 to 31.03.2019 vide notification No. 76/2018-Central Tax, dated 31.12.2018.

3.3 Further, an amnesty scheme by way of reduction in late fee for tax period from July, 2017 to July, 2020 was again provided vide notification No. 52/2020 – Central Tax, dated 24.06.2020 and 57/2020-Central Tax, dated 30.06.2020. The late fee was capped at **Rs. 500 per return** (Rs. 250 CGST + Rs. 250 SGST) and was made **Nil for NIL filers**, subject to condition that the returns were filed between 01.07.2020 to 30.09.2020. (For February 2020 to July 2020, the amnesty scheme was applicable if the returns were filed upto 30.09.2020)

4. It is important to note that besides other concerted efforts by tax administration like hand-holding of taxpayers and close monitoring of return filing during the filing cycle, these amnesty schemes have also played a significant role in improving return filing compliance, which has increased from 55% to 65% approx. earlier to 85% to 90% now. The data suggests that still there is a gap of approximately 10-12 lakhs returns per month which are yet to be furnished in **FORM GSTR-3B**, one of the reasons being the sizeable amount of late fee.

5. In order to alleviate the burden of accumulated late fee on businesses, particularly MSMEs, and to allow them to furnish their pending tax returns henceforth, the following proposals for

reduction in late fees for not furnishing **FORM GSTR-3B** for tax periods from July, 2017 to April, 2021 may be considered: -

- i. late fee may be capped to a maximum of **Rs 500/- (Rs. 250/- each for CGST & SGST) per return** for taxpayers, who did not have any tax liability for the said tax periods and are thus required to file **NIL** return;
- ii. late fee may be capped to a maximum of **Rs 1000/- (Rs. 500/- each for CGST & SGST) per return** for taxpayers other than those covered in clause (i);

It is proposed that the such reduction/ capping in late fee should be kept conditional, and proposed to be applied only if the returns are filed during a specified period i.e. from 01.06.2021 (or from a date recommended by GST Council) to 31.08.2021.

6. The proposal was deliberated and approved by the GIC members for the tax periods from July, 2017 to February, 2021. However, in view of the outbreak of second wave of COVID-19, the recommendation of GIC could not be implemented. Government has provided various relief measures for taxpayers which include reduction in rate of interest for delayed tax payment, waiver of late fee for delayed filing of **FORM GSTR-3B**, extension of due dates of filing **FORM GSTR-1**, IFF, **FORM GSTR-4** and **FORM ITC-04**, relaxation in rule 36(4), etc. and therefore, it was decided that the said proposal will be taken up subsequently.

7. Accordingly, the revised proposal for conditional reduction of late fees for **FORM GSTR-3B**, as proposed in para 5, is placed before the GST Council for deliberation and approval.

Agenda Item 9B (ii) - Notifying section 112 of the Finance Act, 2021 relating to amendment in section 50 of the CGST Act

Vide the Finance Act, 2021, various sections of the Central Goods and Services Tax Act, 2017 (CGST Act) and Integrated Goods and Services Tax Act, 2017 (IGST Act) has been amended. A specific reference is invited to sub-section (2) of section 1 of the Finance Act, 2021, which states that sections 108 to 123 of the Finance Act, 2021 shall come into force on such date as the Central Government may appoint by way of a notification in the official Gazette.

2. Vide section 112 of the Finance Act, 2021, **section 50 of the CGST Act has been amended retrospectively w.e.f. 01.07.2017 to provide for charging interest on net cash liability.** It is also informed that w.e.f. 01.09.2020, the present provision allows charging interest on net cash liability on prospective basis. This retrospective amendment made through section 112 of the Finance Act 2021 may be notified early to remove any ambiguity on the issue from the date of implementation of GST, i.e. 01.07.2017 and close pending cases and litigations on this issue.

3. **Accordingly, it is proposed that provision of section 112 of the Finance Act, 2021 regarding retrospective amendment of Section 50 of CGST Act may be notified at the earliest.** Since the amendment is retrospective in nature (w.e.f. 01.07.2017), the States will also be required to amend the corresponding provision in SGST Acts retrospectively w.e.f. 01.07.2017. Therefore, notifying the provision of section 112 of the Finance Act, 2021 will not have any ambiguity on the issue.

4. Further, a date may be decided in the Council, by which time the corresponding amendment in SGST Acts, relating to all other amendments done through the Finance Act, 2021, may be carried out by all the States.

5. Accordingly, the agenda note is placed before the Council for deliberation please.

Agenda Item 9B (iii) - Proposal for converting quarterly return and monthly payment (QRMP) Scheme to quarterly return and quarterly payment (QRQP) scheme

It may be recalled that GST Council, in its 42nd meeting held on 5th October, 2020, had recommended a Quarterly Return and Monthly Payment (QRMP) Scheme for registered persons having turnover up to Rs. 5 crore, with a slightly modified approach based on existing return system itself. Accordingly, the same has been implemented with effect from **01.01.2021** for taxpayers with turnover up to Rs. 5 crores who have been given an option to file returns on quarterly basis, instead of monthly return. The payment of tax for the first two months of the quarter may be done on self-assessment basis, net of available ITC or by making payment of 35% of tax liability paid in cash in the return for last quarter /100% of tax liability paid in cash in the return for last month. Further, for ease in making payment of tax under this scheme during first two months of the quarter, the system provides a facility of auto-generated challan to the taxpayers. The scheme also provides an optional IFF facility to such quarterly taxpayers to furnish the details of such B2B invoices on monthly basis which the buyers require for availing input tax credit. The scheme has reduced the number of returns to be filed in a year from 24 (12 **GSTR-1** and 12 **GSTR-3B**) earlier to 8 (4 **GSTR-1** and 4 **GSTR-3B**) now for such taxpayers.

2.1 The QRMP scheme is available to approximately 89 % of the total tax base. The data available for first quarter of the scheme has been analysed and is tabulated as below:

Table-1 (Adoption of QRMP Scheme)

Description	No. of GSTIN	%age of total
Eligible for QRMP	90,92,954	100%
Opted for QRMP	35,53,400	39%
Not opted for QRMP	55,39,554	61%

Table-2 (Change of Option by Tax payers)

QRMP - Frequency Change (As on 10th May 2021)	
Frequency Change	No. of GSTINs
Monthly to Quarterly	1,66,646
Quarterly to Monthly	6,34,874

2.2 Analysis of data shown in Table 1 and 2 above suggests the following:

- Though there are 90,92,954 taxpayers eligible for QRMP scheme, only 35,53,400 taxpayers have opted for QRMP scheme. **Therefore, only 39% of eligible taxpayers have opted for QRMP scheme.**
- As per trend observed during the period upto 10th May, 2021, a larger number of taxpayers are **opting out of the QRMP scheme, in comparison to those who are opting in for the QRMP scheme.**

3. There is a feedback from the taxpayers that the said scheme does not provide them much relief as they have to pay tax on monthly basis. Though an option of payment of tax liability for M1

and M2 of the quarter by making payment of 35%/ 100 % of the cash liability paid in last quarterly/ monthly return respectively, through a system generated challan, has been provided on the GST portal, however, a large number of taxpayers still choose to pay tax on self-assessment basis after calculating their actual liability for each month, net of ITC. It is claimed by the trade that such payment of tax liability every month, in effect, amounts to filing returns on monthly basis only, and that burden of tax compliances is not substantially reduced for them by this scheme of quarterly return and monthly payment

4. Considering the feedback received from the stakeholders, it is felt that if the requirement of monthly payment of tax liability during M1 and M2 of the quarter is done away with and instead, **if the tax liability for the quarter is made payable through quarterly return itself**, then it will resolve the issue of monthly calculation of tax liability, net of ITC, by the taxpayers during first two months of the quarter. The calculation of net tax liability on self-assessment basis, in such a case, will be required to be done only on quarterly basis by the taxpayers filing quarterly return. This will address the issue raised by the QRMP taxpayers. **Quarterly filing of return, along with quarterly payment of tax**, would provide substantial relief to small taxpayers and will reduce their tax compliance burden significantly, as they would be required to do their major tax compliances on quarter basis only, including assessment of their tax liability and filing of returns.

5. As regard the issue of revenue involved in deferring the requirement of payment of tax liability for first two months of the quarter to the third month of the quarter, the data of revenue collected from the taxpayers under QRMP scheme during January-March 2021 is given in the Table 3 below:

Table-3 (QRMP Payments)

(Amount in Rs in Crores)

Month	CGST	SGST	IGST	CESS	Total
Jan-21	1,404	1,583	908	25	3,919
Feb-21	1,396	1,564	887	21	3,868
Mar-21	2,410	2,946	1,541	28	6,925
TOTAL	5,210	6,092	3,336	74	14,712

5.1 Perusal of the data given in Table 3 above indicates that the total GST collections from taxpayers, who were in QRMP scheme, during the first quarter of its operation, viz. January-March, 2021 is **Rs. 14,712 Crores**. During these three months, the total GST collections were **Rs. 3,78,429 Crores** (Rs. 1,13,143 Crores for January, 2021, Rs 1,23,902 Crores for February, 2021 and Rs 1,41,384 Crores for March, 2021). **Accordingly, on an average, the taxpayers who are under QRMP scheme are contributing about 4% of total revenue. It is also seen that during the first two months, i.e. January and February 2021, the revenue recovered from QRMP taxpayers was only to the extent of Rs 3919 Crores and 3868 Crores respectively only, even less than 4% of the total revenue collected for the said months.**

5.2 Therefore, **converting this Quarterly Return and Monthly Payment (QRMP) scheme to Quarterly Return and Quarterly Payment (QRQP)**, by requiring tax liability for the quarter to be discharged on quarterly basis along with quarterly return, will only defer the collection of less than 4% of tax to the third month of the quarter. However, it will provide substantial relief to small taxpayers. **Accordingly, it is proposed to convert the present QRMP scheme to QRQP scheme.**

6. The proposal at para 5.2 above is placed before the GST Council for deliberation and for in-principal approval. The detailed modalities of the scheme will be worked out by Law Committee as per decision of the Council.

Agenda Item 10 – Seeking concurrence for levy of COVID Cess on power and pharmaceutical sector in Sikkim

A proposal along with detailed note on mobilizing additional resources has been received from the Hon'ble Chief Minister of Sikkim seeking concurrence of the Council to impose 'COVID Cess' in Sikkim. The proposal states that the corona pandemic and its impact on overall economy and resources together with additional expenditure commitments has significantly altered all the parameters of revenue and expenditure necessitating some relook at the assessments made earlier in February. Sikkim has mentioned that their assessment of resources indicates that their revenue receipts during current year may have shortfall of around 30% from base estimates as outlined in the Budget for 2020-21.

2. It is further mentioned in the proposal that since rate of growth GDP is expected to nearly halve (or even less) compared to the Budget estimates of 10 per cent, there may be a significant shortfall in flow of resources from Centre, both by way of transfer of taxes from the divisible pool and also by way of grants. Since three fourths of the State's revenue consists of tax transfers and grants in aid from the Centre, a decline in these resources would have significant impact on State's revenue. Given that the expenditure commitments would see an increase over and above what has been budgeted for 2020-21 and a significant revenue shortfall would be inevitable, there is need to identify possible resource generating options.

3. The proposal states that the concerns and commitments of protecting the livelihood opportunities have raised the requirements for resources. Besides fiscal support from Centre, State need to augment their own resources, particularly from organized manufacturing industry dominated by the pharmaceutical units and the hydroelectric sector. It is further mentioned in the proposal that the structure of economy of Sikkim is significantly different from the rest of the country. Manufacturing and power sector contribute nearly 55-57 per cent gross value added in the State. Within manufacturing, there has a dominance of pharmaceutical companies in Sikkim. Pharmaceutical is one of the sectors which has not been adversely affected during this period of lockdown.

4. Based on the data available for 2017-18, Annual Survey of Industries, it is estimated that revenue of Rs. 164 crore may accrue to the State by imposing COVID cess on pharmaceutical sector at the rate of 1% of the turnover. A 1% COVID cess for a specified period may not in any way affect the profitability and competitiveness of this sector. Similarly, overall generation of revenue for State from COVID Cess on power section is estimated to be around Rs. 95 crore in one year, if levied at 0.1% per unit. This cess is a nominal, self-liquidating after the specified period and is unlikely to affect the users. Sikkim has hydro power and significant hydro power generation. These sectors, which will be the few of the least affected sectors, could provide additional resources. Accordingly, Govt. of Sikkim has requested GST Council's concurrence for imposing a COVID Cess on their output for current year and subsequent two years, upto 2022-23.

5. Accordingly, it is proposed by the State:

- (a) that a 'COVID Cess' at the rate of 1 per cent of the turnover of pharmaceutical sector (excluding the unorganised sector) is imposed for the current year and subsequent two years, up to 2022-23.

(b) that a 'COVID Cess' of Rs. 0.1 per unit of power generated is imposed for the current year and subsequent years, up to 2022-23.

6. In this regard, it is submitted that Article 279A (4)(f) allows the Union and State to raise additional resources during any natural calamity or disaster. The Article was inserted through the 101st Constitutional Amendment Act, 2016. Article 279A(4)(f) specifies that the GST Council shall make recommendations to the Union and States on "any special rate or rates for a specified period to raise additional resources during any natural calamity or disaster"

7. The similar request was received from Govt. of Kerala after the 2018 floods in the Kerala. Accordingly, the issue was discussed in the GST Council and GoM was constituted under the Chairmanship of Shri Sushil Kumar Modi, Dy CM, Bihar, to examine the request of Kerala, GoM, after several rounds of meeting, has recommended to the Council that Kerala be allowed to levy 1% cess for two years to fund rehabilitation work in the state hit by floods.

8. In view of background stated above, it is submitted that as per Article 279A (4)(f), GST Council can make recommendations to Union and the States on "any special rate or rates for a specified period to raise additional resources during any natural calamity or disaster. Accordingly, the matter may also be placed before GST Council for further discussion and approval.

Encl – Annexure-I



GOVERNMENT OF SIKKIM

PREM SINGH TAMANG (GOLAY)
CHIEF MINISTER
SIKKIM

D.O.No. 345.../CMO/2020

Dated: 16th October, 2020

Dy. No. 1525 342 PM/VIP/2020

19 OCT 2020

Respected Smt. Nirmala Sithakaman Ji,

We are indeed grateful to you, Madam for being considerate to the fiscal constraints and need for additional resources by the States, which is all the more precarious for Sikkim as our dependency on transfers of resources from Centre is quite significant.

We are also grateful for your initiative in accommodating the request of the States in the GST Council for compensating the States of the revenue shortfall IN GST collections that has arisen due to the impact of COVID on economy. COVID has been an exogenous factor which could never have been anticipated and included in assessment of revenue and revenue gap. Madam, we fully share your concern and your commitments consistent with the principles of Cooperative Federalism that the new system of Nationwide GST had conceived and was rightly amplified by the first Chair Person of the Council, Hon'ble Shri Arun Jaitleyji.

Madam, your letter has provided the required clarity as to how the resources for compensating the States for the shortfall in GST collection in the current year would be raised. We appreciate the Centre for agreeing to raise the required resources through borrowings by the Government of India and its back to back transfer to the States. This will indeed be the most economical way of raising resources from the point of view of entire economy. Since servicing of principle and interest thereon will be from the Compensation Cess, the mechanism will not put any additional burden on the finances of the State. I also welcome the approval of Ministry of Finance for allowing additional borrowing to the extent of 0.5 per cent of GSDP of the State as unconditional borrowing to supplement the resource gap that will arise because of shortfall in GST collections.

Madam, you have very rightly mentioned the economic impact of pandemic on finances of both the Union and the States and the need for safeguarding lives and livelihoods. Both of these require additional expenditure of both revenue and capital nature. But, during the time of fiscal stress, as we are witnessing now, there are shortfalls in meeting our commitments on both revenue and capital expenditure with capital expenditure becoming the first causality. Madam, you have indeed been leading

Contd.....

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Note on Mobilizing Additional Resources

Sikkim presented its Budget for 2020-21 in February. However Corona pandemic and its impact on overall economy and resources together with additional expenditure commitments has significantly altered all the parameters of revenue and expenditure necessitating some relook at our assessments made earlier in February. A snapshot of revenue and expenditure assessment at the time of the presentation of Budget 2020-21 is summarised below (Table 1)

Table 1: Revenue, Expenditure & Fiscal Liabilities of Sikkim (Rs in Crore)

	2018-19 (Actual)	2019-20 (BE)	2019-20 (RE)	2020-21 (BE)
State GST+ Compensation cess	460.8	650.0	660.0	650.0
State Excise	183.1	237.0	237.0	248.1
Taxes on Sales & Trade	188.2	200.0	200.0	220.0
Other State Taxes	65.9	133.2	133.2	123.8
Total State Taxes	898.0	1,220.2	1,230.2	1,241.9
Non Tax Revenue of State	657.8	704.5	734.6	710.7
Central Tax Transfers	2,789.6	2,969.5	2,407.7	3,042.6
Grants in Aid from Centre	1,575.0	2,503.2	2,668.6	2,978.1
Total Revenue	5,920.4	7,397.4	7,041.1	7,973.2
Revenue Expenditure	5,226.6	7,129.1	6,961.3	7,343.6
Salary, Interest & Pensions	3,437.6	4,937.9	4,737.9	4,491.7
Capital Expenditure (including loans)	1,337.9	1,122.2	1,291.6	1,675.7
Revenue Surplus	693.8	268.4	79.8	629.6
Fiscal Deficit	642.3	853.0	1,211.0	1,046.0
Outstanding Debt& other liabilities	6,335.1	7,114.1	7,546.1	8,592.0
Outstanding Guarantees	3,455.0	3,455.0	3,651.5	3,651.5
As per cent to GSDP				
Revenue Receipt	22.1	26.0	23.0	22.9
Revenue Surplus	2.6	0.9	0.3	1.8
Fiscal Deficit	2.4	3.0	4.3	3.0
Debt, Other Liabilities& Guarantees	36.6	37.2	36.6	35.1

Source: Sikkim Budget 2020-21

2. While the State has assumed a very moderate growth of just 1 per cent in its own tax revenue, overall revenue growth of a little over 13 per cent is an increase in its allocation from central taxes, particularly the Corporation tax. Buoyancy of overall revenue receipt is just 1, and these were expected to grow more or less consistent with the growth of State's Gross Domestic Product (GSDP) during 2020-21. The continuous lockdown of major sectors of economy and an expectation of a moderate overall GDP growth, with in the State and also for the country, it is necessary to scale down the assessment of fiscal parameters and GSDP growth considerably. Alternate estimates, notwithstanding a projected V shaped recovery post lockdown, suggest overall economic growth ranging from negative to a barely positive 4 per cent. In case of Sikkim, major

sectors of trade, transport and tourism have very badly been affected due to lockdown and a moderate recovery is expected only in the second half of the current fiscal.

3. Since rate of growth GDP is expected to nearly halve (or even less) compared to the Budget estimates of 10 per cent, there may be a significant shortfall in flow of resources from Centre, both by way of transfer of taxes from the divisible pool and also by way of grants. Since three fourths of the State's revenue consists of tax transfers and grants in aid from the Centre, a decline in these resources would have significant impact on State's revenue. Reducing expenditure is unlikely both because of an increase in livelihood support measures but also because more than 60 per cent of total revenue expenditure consists of interest payment, salary and pensions. Based on alternate scenario of revenue receipts and revenue expenditure, it would be evident that the current estimated revenue surplus could disappear and fiscal deficit could go beyond the current limit (including the relaxation available under escape clause). Table 2 summarizes the fiscal situation of the State based on two alternate assessments of revenue and expenditure.

Table 2: Fiscal Situation of the State- Simulated Scenarios

	Base line Scenario	Moderately Adverse Scenario#	Adverse Scenario##	Base line Scenario	Moderately Adverse Scenario	Adverse Scenario
	(Rs in crore)			As per cent to GDP		
Total Revenue	7,973.2	7,175.9	6,777.2	22.9	22.1	21.6
Revenue Expenditure	7,343.6	7,710.8	8,078.0	21.1	23.7	25.8
Revenue Surplus	629.6	-534.9	-1,300.7	1.8	-1.6	-4.2
Fiscal Deficit	1,046.0	2,210.5	2,976.3	3.0	6.8	9.5
GSDP	34,790	32,530	31,300			

In Moderately adverse scenario, revenue decline by 10 per cent and revenue expenditure increase by 5 per cent

In Adverse scenario, revenue decline by 15 per cent and revenue expenditure increase by 10 per cent

4. Fortunately, Sikkim is one of the least affected States from the pandemic. But that has partly been due to advance action taken by the State and a continued lockdown, which in fact began earlier than the national lockdown. Further, it has already announced restrictions on tourists and related activities until September. The State has also witnessed a significant decline in its economic activities and moderation may persist until atleast the second quarter. Given that the expenditure commitments would see an increase over and above what has been budgeted for 2020-21 and a significant revenue shortfall would be inevitable, there is need to identify possible resource generating options. This note looks at some such possible options for augmenting State's resources to tide over the uncertainties and increased obligations.

Levy of a Corona cess of organized manufacturing

5. The structure of economy of Sikkim is significantly different from the rest of the country. Manufacturing and power sector contribute nearly 55-57 per cent gross value added in the State. While no firm growth figures are available for 2019-20 and 2020-21, overall growth of these two sectors of Sikkim may see a relatively smaller moderation. Though overall economic growth may see a significant deceleration in growth, particularly from the trade, transport, tourism and hospitality sectors, utilities (covering power generation and others) and manufacturing may provide some cushion. A snapshot of the current economic sectoral structure is indicated in Table 3.

Table 3: Gross Value Added and Domestic Product of Sikkim (Rs in crore)

S.No.	Item	2014-15	2015-16	2016-17	2017-18	2018-19
A	GSVA at basic prices	14,845	17,243	19,596	22,059	25,148
1	Agriculture, forestry and fishing	1,398	1,557	1,904	2,434	2,904
2	Mining and quarrying	13	16	17	17	19
3	Manufacturing	5,866	7,039	8,676	9,548	11,091
4	Electricity & other utility services	2,153	2,450	2,561	2,901	3,253
5	Construction	776	967	900	1,042	1,136
6	Services	4,639	5,213	5,538	6,116	6,745
B	Gross State Domestic Product	15,407	18,034	20,687	23,495	26,786
C	Per Capita GSDP (Rs.)	243,392	281,780	319,740	359,807	405,842
D	Share of dominant sectors					
1	Manufacturing	39.5	40.8	44.3	43.3	44.1
2	Electricity & other utility services	14.5	14.2	13.1	13.2	12.9
E	Rate of Growth					
1	Gross State Domestic Product	11.1	17.1	14.7	13.6	14.0
2	Manufacturing	11.3	20.0	23.3	10.1	16.2
3	Electricity & other utility services	16.9	13.8	4.5	13.3	12.1

Source: MOSPI and DESME (Sikkim)

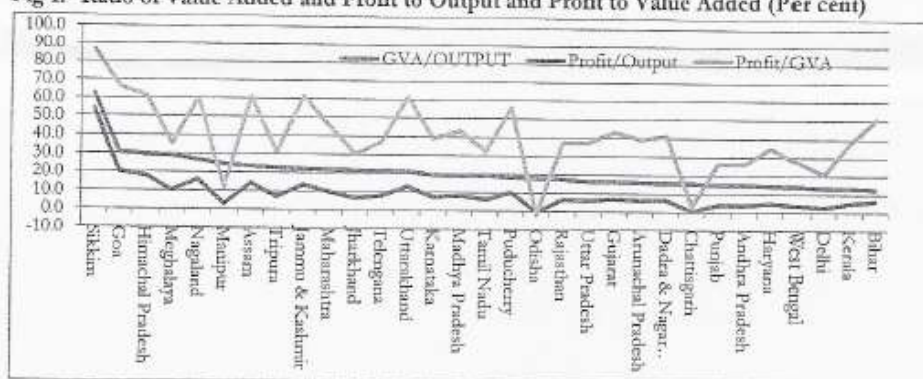
6. Sikkim embarked on a programme "Going for Organic Farming in Sikkim" in May 2003. It put a complete ban on use of chemical fertilizers and pesticides. Cost of production in organic farming is usually high and increase in yield and income of the farmers will take time to get sustained. There has hardly been any central initiative for compensating the farmers in Sikkim for their eco friendly initiative. It has not even been eligible for subsidy on fertilizers as revenue forgone. Currently, on an average for each hectare of gross sown area around Rs. 3,500 accrues as fertilizer subsidy. Efforts of the Government have resulted in getting organic farming more successful, but the sector is still not in a position to provide any additional revenue support.

7. Industrial performance in Sikkim considerably benefited from North East Industrial and Investment Policy (NEIIP), which provided a tax free regime to industries in this area. The benefits were in addition to the transport subsidy which neutralized the disadvantages arising due to remote locations of these areas and the connectivity constraints. The industrial performance during the last 10 years have been impressive despite some inherent constraints of small local market, connectivity, limited credit support, mainly because of the institutional arrangements which regularly interacted with stakeholders and addressed their concerns. Notwithstanding its poor overall ranking in Ease of Doing Business, Sikkim has remained a business friendly location. It has not only been able attract investment but ensure that intentions are quickly converted into projects and come on stream as quickly as possible. One measure of effectiveness of pro active policy and the way the intentions of investment are followed is to look at the implementation record of investment intentions filed. During 2015-2017, Sikkim received investment intentions amounting to Rs. 911 crore. During the same period the value of investment that actually materialized was Rs. 636 crore. The ratio of intentions fructifying was 69.8 per cent as against an all States average of 22.4 per cent during the same period. Better pollution free environment, abundant power supply and a supportive State

together with an Industrial Policy which provided the tax free regime to industries has made certain manufacturing to prosper and be the most profitable in country (Fig 1 and Table 4).

8. Overall organised manufacturing in India has generally been resource intensive as reflected in a very low ratio of gross value added to output, which has averaged around 20 per cent between 1990-2018. Resource intensity has actually increased in recent years. Sikkim is significantly different in this respect. The ratio of gross value added to output in organised manufacturing at 62.2 per cent in Sikkim is the highest in the country. Sikkim also tops in ratio of profit to output and profit to gross value added.

Fig 1: Ratio of Value Added and Profit to Output and Profit to Value Added (Per cent)



Source: MOSPI- Annual Survey of Industries, 2017-18

9. Interstate comparison of performance parameters of manufacturing (ASI manufacturing which cover all manufacturing establishments employing 10 or more workers) places Sikkim almost at top.

Table 4: Organised Manufacturing Sector- Some Performance Indicators (per cent)

Characteristics	As ratio to Output				As ratio to GVA		
	GVA	Profit	Fuel Use	Interest	Profit	Emoluments	Interest
All India	18.2	7.1	4.3	2.0	39.3	28.5	11.0
Sikkim	62.2	53.8	1.2	0.1	86.5	5.9	0.1
Himachal Pradesh	29.5	18.0	4.0	1.8	61.2	18.8	6.1
Assam	23.4	14.3	3.7	0.8	61.1	18.2	3.4
Maharashtra	21.6	9.8	3.2	1.5	45.4	29.1	6.9
Uttarakhand	21.1	12.9	2.5	1.2	61.4	19.4	5.6
Karnataka	19.3	7.5	2.7	1.4	39.0	32.5	7.3
Uttar Pradesh	16.4	6.1	4.6	2.0	37.4	31.5	12.2
Gujarat	16.2	7.0	4.3	2.2	43.3	23.0	13.6
West Bengal	14.2	3.9	4.8	2.0	27.4	33.8	14.2
Delhi	13.5	2.8	2.1	1.4	20.8	46.7	10.1
Bihar	12.7	6.4	3.2	1.2	50.4	21.6	9.1

Source: MOSPI- Annual Survey of Industries, 2017-18

10. With in manufacturing, there has a dominance of pharma companies in Sikkim. In 2017-18, the share of pharma sector in overall organized manufacturing was 90 per cent or more in fixed capital, invested capital, total output, gross value added and profits. These units together employed over 80 per cent of total persons engaged in organized manufacturing and 88 per cent total employee compensation (Table 5). The sector has also been profitable to its entrepreneurs. The ratio of gross value added to output at 64.4 per cent has been the highest. The sector has generated over Rs. 9,000 crore in profit during 2017-18, with a ratio of profit to output at 55.8 per cent.

Table 5: Organised Manufacturing in Sikkim- Performance Parameters (Rs in Crore)

	All Factories	Food & Beverages	Paper & Paper Products	Chemical Products	Pharma- ceuticals	Plastics	Others
Operating Factories (No)	78	20	5	3	31	4	15
Fixed Capital	7052.2	136.2	24.4	30.9	6717.2	41.5	101.9
Invested Capital	8908.7	219.0	35.7	68.0	8314.8	46.1	225.2
Net Interest Paid	15.6	-4.6	0.8	1.6	17.6	0.4	-0.1
Total Output	18360.4	662.7	93.4	231.2	16394.5	45.5	933.0
Gross Value Added (GVA)	11416.4	237.3	45.7	93.0	10560.2	7.1	473.1
Profit	9876.6	175.0	37.2	80.9	9144.0	-1.0	440.3
Employee compensation	734.0	51.5	5.5	6.4	648.5	3.7	18.6
Performance Ratios (in per cent)							
GVA/OUTPUT	62.2	35.8	49.0	40.2	64.4	15.5	50.7
Profit/Output	53.8	26.4	39.9	35.0	55.8	-2.1	47.2
Profit/GVA	86.5	73.8	81.4	87.0	86.6	-13.6	93.1
EC/GVA	6.4	21.7	11.9	6.8	6.1	51.8	3.9

Source: MOSPI- Annual Survey of Industries, 2017-18

11. High profitability of this sector has to a considerable extent due to their tax free status and State policies which has been conducive their growth, including the environment, the sustenance of which costs the State a lot. In view of this it may be appropriate to seek their support and cooperation in this time of fiscal need. Further, pharma is one the sectors which has not been adversely affected during this period of lockdown. It is proposed that a corona cess at the rate of 1 per cent of the turnover of pharma sector (excluding the unorganized sector) is imposed for a period until September 2021. Based on the data available for 2017-18, from Annual Survey of Industries, it is estimated that revenue of Rs. 164 crore may accrue to the State. It is possible to extend this cess to all organized manufacturing. While no recent data is available for ASI manufacturing, pharma and food sector has not been the least affected sectors. Assuming a normal growth in output of around 10 per cent, overall turnover of organized manufacturing may cross Rs 20,000 crore. A 1 per cent corona cess for a specified period may not in any way affect the profitability and competitiveness of this sector.

Levy of a Corona cess on power generation

12. Sikkim has hydro power potential and significant hydro power generation. Hydro power is clean, renewable and less polluting way of power generation. Significant investment has been made in power generation. Hydro power generation activities are in Central sector, State sector and private sector. Overall generation of hydro power by the existing units in Sikkim has averaged about 9500 million units during last three years (Table 6).

Table 6: Hydro Power Generation in Sikkim

Sector	Location	Installed Capacity	Designed Energy	2018-19	2019-20	2020-21
		MW	MU	Production/Target (MU)		
Central Sector NHPC	Rangit	60	338.6	349	340	345
	Teesta-V	510	2572.7	2701	2680	2700
State Sector	Teesta- III	1200	5214.0	4258	5213	5300
Private Sector	Jorethang loop	96	459.0	410	437	408
	Tashiding	97	425.1	424	435	421
	Chuzachen	110	537.8	417	500	500
	Dilochu	96	431.0	462	450	460
	Rongnachu					22
Sikkim Total		2169	9978.2	9022	10055	10156

Source: Central Electricity Authority- Annual Reports

13. It is proposed that a corona cess of Rs. 0.1 per unit of power generated is imposed until September 2021. Overall generation of revenue for State from this cess is estimated to be around Rs. 95 crore in one year. This cess is a nominal, self liquidating after the specified period and is unlikely to affect the users.