Table Agenda 16 (i): Minutes of 12th meeting of the Group of Ministers on IT issues

The 12th meeting of GoM on IT held on 14.09.2019 in Bangalore. The minutes of the said meeting (**Annexure-1**) is placed for the information of the GST Council.

Annexure-1

Minutes of 12th Meeting of Group of Ministers (GoM) on IT issues held at Bengaluru

MINUTES OF MEETING

Date of meeting: 14th September 2019 Time: 12:00 Noon to 2:30 PM

In pursuance of decision taken in the 21st Meeting of GST council held on 9th September 2017 at Hyderabad, a Group of Ministers (GoM), was constituted to monitor and resolve the IT challenges faced in implementation of GST.

The twelfth meeting, was attended by the following Hon'ble Members of GoM.

Sl. No.	Name	Designation	Group of Members
1	Shri Sushil Kumar Modi	Hon'ble Deputy Chief Minister , Bihar	Convener of GoM
2	Shri Niranjan Pujari	Hon'ble Finance and Excise Minister, Odisha	Member, GoM
3	Shri Basavaraj Bommai	Hon'ble Minister for Home , Karnataka	Member, GoM

Shri Sudhir Mungantiwar, Hon'ble Finance Minister, Maharashtra; Dr. Himanta Biswa Sarma, Hon'ble Minister for Finance, Assam; Captain Abhimanyu, Hon'ble Minister of Excise and Taxation, Haryana and Shri Buganna Rajendranath Reddy, Hon'ble Minister of Finance, Andhra Pradesh could not attend due to other pressing engagements.

The list of officers from GST Council Secretariat, CBIC/ States, NIC, GSTN and Infosys who attended the meeting is attached as Annexure 1.

The GoM reviewed development status of New returns and other IT issues raised in the meeting of IT Committee held from time to time in its 12th meeting held on 14th September 2019, at Bengaluru.

I. Presentation on GST System:

First presentation was made on the progress made on development of GST system and other matters like progress on development of New Return, online Refund processing, reconciliation of data with Model 1 and CBIC, grievance redressal, status of Change Requests, status of MIS and Business Intelligence reports etc. Later presentation was made on the status of e-way Bill System implementation, progress of RFID implementation and e-invoice.

Highlights of presentation as well as observations and advice of Hon'ble Members of GoM are given below.

A. Overall Statistics and status of Prioritized functionalities

a. **Overall status of prioritized functionalities** was presented before GoM by CEO, GSTN and it was informed that out of 51 prioritized functionalities, 50 functionalities have already

been made operational on GST portal and one functionality of Refund is made partially operational and is likely to be completed by 24th of Sept when online Refund processing will be made online provided remaining 3 Model-1 States complete their integration with GST System.

b. **Overall Statistics** of registration, payment of taxes and return filing was presented before the GoM. Since 1stJuly 2017 till date, more than 32.57 Crores returns have been filed on GST Portal along with 10.42 Crores payment transactions. The total active taxpayers registered as on that date were more than 1.23 Crores. The total invoices uploaded are about 641 Crore. The e-way bills generated are about 82.96 Crore.

B. **Linkage of Aadhar with Registratiuon under GST**:

Convener asked about the preparedness of linkage of GSTIN with Aadhar and CEO, GSTN informed that development work is in progress and it will take about 3 months to complete as multiple changes are to be made to accommodate multiple ways of validation (where promoter does not give Aadhar to his authorized signatory or where he does not share Aadhar at all. All these are different scenarios which need to be taken care of). The GoM was informed about the plan to implement the validation of identity of promoters using their Aadhar.

Phase-1: New Registrants if the entity is a proprietorship concern ot partnership concerned or an HUF. In these cases identity of Promoter, Managing Partner or Karta respectively will be validated using Aadhar data. Also, validation of identity of Authorized Signatories will be done.

Phase-2: All remaining types of entities where identity of managing partners will be done along with that of Authorized Signatories.

Phase-3: for existing registrants

C. Update on development of online refund processing, disbursement through single authority and status of integration with CBIC/Model I States

a. Status of making refund process fully online and disbursement through single authority was presented before the GoM. The GoM was informed that integration between CBIC and 5 Model-1 States have been completed and that by 3 Model-1 States (Goa, Haryana and Kerala) is under progress. With current pace, it is expected that full online refund functionality can be made available from 24th September 2019.

b. The GoM was further informed about quantum of refund sanctioned till 1st of Sept since beginning.
   i. For goods exported on payment of IGST, which is fully automated: 93,416/- out Rs 96,456/- Crores sent to ICEGATE (97% of the amount sanctioned and disbursed)
   ii. For all other types of refund (like goods/services exported without payment of IGST, Goods/services supplied to SEZ, Refund of excess cash balance, inverted duty refund etc., which are partially online): Rs.82,139.44 Crore sanctioned out of total of Rs.115490.92 Crore filed of the portal (74.60%)

c. CEO, GSTN informed the GoM that the details of manually processed cases (refund order RFD-01B) needs to be fed in the GST System by refund processing officers on priority as in absence of the same, it is not possible to do any age-analysis and have number of cases which are delayed beyond 60 days. It was further informed that Revenue Secretary has asked CBIC officers to do this on priority and GST Council Secretariat has asked States to complete this activity on priority.

d. On query of Hon. Minister of Odisha, CEO, GSTN explained that single authority, either from State or CBIC processes the refund today but the disbursal is done by accounting authorities of State and Centre respectively, which leads to avoidable delay. Under the proposed single disbursal authority, refund processing will continue to be done by jurisdictional officer but disbursal will be done through PFMS based on refund order uploaded by the tax officer. This is expected to cut down the total time taken today.

e. Hon. Minister, Karnataka mentioned that, like IT Refund processing, this facility will help taxpayers and increase credibility of GST system.

f. The Convenor requested all the concerned States to expedite integration so as to roll out the new refund mechanism by the scheduled date of 24.09.19.

D. New Return Development

I. The current status of development of various modules of New Return and release of Offline Tools for trial by taxpayers and tax consultants was presented before the GoM as given below:

Functionalities	**Beta Ready**	**Status**
Offline Prototype	May-19	Completed
GST ANX-1 Offline – Sahaj, Sugam, Normal	Jun-19 Jul-19	In Beta
GST ANX-1 JSON upload GST ANX-2 JSON download GST ANX-2 JSON upload	Jul-19	In Beta
GST ANX-2 offline	Jul-19	In Beta
Purchase Register Matching tool	Jul-19	In Beta
GST ANX-1 online - Summary Generation and View	Jul-19	In Beta

II. The Challenges envisaged in transition option having parallel run of old and new system was highlighted. The parallel run will impact adversely the following:

a) If there is no GSTR-1, there would be no GSTR-2A. ITC refund would be impacted if GSTR-2A is phased out as officers consider GSTR-2A while processing refund.

b) Absence of GSTR-1 will impact refund of IGST paid exports as ANX-1 is not signed and filed and can be changed till filing of RET which will happen only in January 2020.

c) Amendment of invoices through GST ANX-1A is required at the time of Go-live for Export refund, including IGST Refund on account of export of Goods. This use case is extremely complex and cannot be implemented by 1st Oct 2019

d) Reconciliation of Return Filing data across old and new regimes

e) Developing Back-office and MIS with filing done across two different sets of Return Forms
f) Readiness of the Eco-System involving GSP, ASP and CBIC / Model 1 States that leverage API for data communication.
g) System challenges: no integration planned between existing and New Returns. Thus, timelines can't be met.

In view of challenges mentioned above, deployment of New Return for all taxpayers in one go with effect from 1st of January 2020 was recommended.

- Keeping in view the fact that taxpayers will be doing accept/reject/pending for the first time and that there will be bunching on 10th of next month (last date for uploading ANX-1), proposal was made for staggered upload of ANX-1 (10th for large taxpayers and 13th of next month for all remaining), like staggered filing of RET as approved by GST Council. Further, to ensure smooth filing on last three days, accept/reject action of invoices appearing in ANX-2 may be allowed upto 17th and not on 18/19 and 20th of the next month.

Convener, expressed that the staggered upload of ANX-1 will be good and will help GST system and also taxpayers.

III. Awareness workshops for New Returns and implementation date

a. CEO, GSTN briefed the GoM about poor awareness amongst users of New Return even though it was put in public domain six months back. Keeping in view poor response to trial of Offline Tools, GSTN undertook awareness program for the New Return in partnership with trade and industry bodies in past 3 weeks in 13 cities. While this has helped improve the awareness, strong need has been felt to undertake this exercise on national level by all tax authorities so that 10 to 15 lakh taxpayers and consultants use the new Tool (offline as well as online).
b. CCT, Karnataka highlighted that New Return implementation is herculean task and so more awareness among all stakeholders should be created and extensive training programs should be conducted. Also he expressed that , the New Return should not be implemented in last quarter, since it may have revenue implications.
c. Additional Secretary, Bihar stated that as per his experience, most of the people, including tax consultants, have not conducted the trial of the New GST Return. Many of them have not read and are even not aware of the format of the New GST Return.

Hon'ble Convener asked GSTN and Tax Authorities to conduct more training workshops for creating awareness among taxpayers and Tax practitioners, tax officers about New Returns functionality make the implementation smooth. He asked to plan trainings in October to December 2019 across India and also expressed that every officer should work for success of New Return implementation, as was done for GST implementation jointly by Central and State Tax Authorities.

IV. Date of deployment of New Return

a. CCT, Assam and Additional Secretary Bihar opined that thorough testing should be completed in January to March 2020 period and implementation should be from April 1, 2020.
b. Hon. Minister, Karnataka expressed that testing and trials should be perfect before implementation of New Returns.

Hon,ble Convener stated that GoM will to recommend to GST Council to implement the New Returns functionality from 1st April 2020 so that taxpayers, tax officers and Tax Practitioners get sufficient time for awareness and training. However, timeline for development of various functionalities of New Returns will remain unchanged.

Other related matters

c. DG (Systems), Chennai, CBIC stated that there should be a timeline given for the release of API specifications for CBIC & Model-1 States, as they have to carry out development at their end. CEO, GSTN mentioned that specifications have already been released on Developers Portal. There have been a few changes based on feedback, but the changes are in metadata only and the core data/payload would remain the same.
d. Infosys requested that feedback about development of New Return should be provided in time so that same can be incorporated to improve the functionality.

E. Data reconciliation with Model 1 States/CBIC

a. GoM was informed that based on decision taken in last GoM meeting, a workshop was conducted on 19th July 2019 with all Model-1 States and CBIC on Data Reconciliation on this issue. The participants were explained again the functionality of reconciliation API and the plan to reconcile data till 28th Feb as Reconciliation API had become functional since 1st march 2019. CBIC and Model-1 States were asked to share data with them for period till 28th Feb 2019.
b. Status of GSTR-1 and GSTR-3B reconciliation till 28th February 2019 was shared by GSTN and it was highlighted that Tamilnadu, Haryana, Andhra Pradesh and Meghalaya were yet to share data with GSTN.
c. EVP (Technology), GSTN mentioned that weekly meetings are conducted on data reconciliation issue but the attendance is not encouraging. The status of attendance for weekly discussions on data reconciliation was presented before the GoM. Tech teams of CBIC and Model-1 States should attend the weekly meeting without fail.

d. Principal Secretary, Haryana requested for help from GSTN to resolve the mapping issues. CEO GSTN suggested that Haryana tech team should visit GSTN office for a face-to-face meeting to resolve the pending issues. CCT, Karnataka requested for monthly face to face meetings. GSTN agreed to hold the same at GSTN.

F. Grievance redressal and Helpdesk Ticket Analysis

a. The status of call volume trend from July 2017 till date was presented along with age analysis of closed tickets, analysis of pending complaints/tickets. It was observed that the monthly tickets has come down from more than 8 lakhs in a month to 2.4 lakhs a month.
b. The age wise analysis of tickets was presented before GoM, which showed that most complaints come when a new functionality is added on GST System. Also, majority of tickets (73%) are closed within 10 to 15 days. However, few tickets (2%) get resolved after 3 to 5 months. The Infosys representative explained that few tickets take time because often a technical issue requires development of software patch, testing it and then deploying it on the GST Portal. For example, one group of such cases arose on account of two GSTINs (one from migration and the other as new registrant) to one taxpayer which took quite some time to resolve.
c. Break-up of pending tickets as on 11th Sept under each category like CMP-08, GSTR-3B, GSTR-9 etc. was presented before the GoM. Almost 50% of the pending cases was on account of a defect in CMP-08.
d. Principal Secretary, Haryana requested to close all tickets pending for Haryana on priority.

Hon'ble Convener asked Infosys to close all tickets on priority and also asked that efforts should be made to ensure that no tickets are pending for more than 30 days. (Action: Infosys)

G. Status of Change Requests

a. CEO, GSTN showed the status of pending CRs and showed the plan submitted by Infosys after the previous GoM meeting. He highlighted that CRs have been issued for important software changes on account of change in the law, and many of them are pending.
b. Hon'ble Convener enquired that whether Infosys have a dedicated team for addressing CRs. Infosys said that they have a dedicated team. A few persons were initially moved to the development of the New GST Return, on account of the priority given to the New Return, but Infosys has added new members to their CR team who have been trained. Further, Infosys also informed that they have reserve staff/resources who have been trained on the GST System, who can be deployed as per requirement.

H. Status of Annual Return filing

a. Status of filing of Annual Return across taxpayers of different turnover slabs was presented before the GoM.

	Category	No. of Tax Payers
1	No. of Tax Payers Eligible to file GSTR-9	92,58,899
2	Out of 01 above, Tax payers whose current status is active and never in Composition Scheme in F.Y 2017-18	86,30,930

3	Out of 02 above, No. of tax payers filed all GSTR3B & GSTR1 that were due	64,17,471 **(74.35%)**
4	Out of 03 above, No. of tax payers who filed GSTR9	21,35,697 **(33.28%)**
5	No. of tax payers eligible to file GSTR9C	12,42,238
6	Out of 05, No. of tax payers who filed GSTR9	1,76,477 **(14.21%)**
7	Out of 06, No. of tax payers who filed GSTR9C	58,585 **(33.20%)**

Hon'ble Convener enquired from Infosys that if GST Council decides to do away with the requirement of filing Annual Return for certain taxpayers or if GST Council decides to remove certain fields and certain validations from the Annual Return, then how much time will be required by them to incorporate such changes in the system. CEO, GSTN stated that it would require an analysis depending on the specific changes which are proposed. If the specific changes are informed, GSTN/Infosys would come back regarding the timeline required for the same.

It was observed that filing status is poor and convener mentioned that efforts should be made to increase compliance of Annual Return filing. Additional Secretary, Bihar and CCT, Karnataka highlighted difficulties being faced by taxpayers in preparation of Annual return. Hon. Minister, Karnataka expressed that decision about changes required in theAnnual Return needs to be taken on priority.

CST, Karnataka stated that waiver of Annual Return for certain taxpayers would give a wrong message to the compliant taxpayers who have already filed the Annual Return. Hon'ble Convener stated that decision regarding waiver or changing the Form is for the GST Council to decide. If the GST Council decides to change the Form, then GSTN and Infosys would be required to make the appropriate changes in the Annual Return.

I. Status of MIS and Business Intelligence Reports

1. MIS reports

At the outset, Hon'ble Convener stated that he has received a feedback from the tax officers that they do not use the MIS reports prepared by GSTN as they are not of much use to their requirement. Hon'ble Convener stated that this is a disheartening comment to hear, and enquired the reason for the same.

Special Commissioner, SGST, Odisha stated that as of now, the data available in a geographical jurisdiction is available only on a consolidated basis, which includes taxpayers assigned to both,

Centre & State/UT. He stated that availability of data regarding taxpayers assigned only to State/UT would serve their requirement better.

CEO, GSTN stated that SGST Commissioners have informed that the data is often two to three days old, and, consequently it is not of much use to them as they are unable to get the updated status for their use especially on tax collection, return filing and registration/cancellation.

Infosys representative stated that it often happens that they need to upload entire data again when a new field is added to an existing report or a new report gets launched. During that period, they stop incremental data, owing to which the MIS reports show old data for sometime. On this CEO explained that RS dashboard and Commissioner Dashboard show old data though no field has been added in them. Old and stale data is of no use to senior functionaries and it calls for urgent remedial action.

Additional Secretary, Bihar stated he has come across cases of mismatch between payment MIS report and the actual entry reflected in the payment ledger, although he did not have the case specific details at the moment. He was advised to share the specific details so that it can be investigated.

CEO, GSTN further highlighted the slow pace of development of Compliance Reports, which would be of immense use to the Model-2 States. The Compliance Reports are based on GST-Pro of Karnataka which has been sought by Model-2 CCTs. CEO, GSTN stated that the requirement for Compliance reports was given in Nov 2018, however, only two reports have been deployed so far. This pace of development is extremely slow and has to be improved.

Infosys highlighted the milestones achieved and reports deployed till now. Infosys stated that two reports are deployed and for one report, GSTN is in the process of completing the UAT. Infosys also stated that they have added new resources in their team, which should further improve the pace of development of the reports.

2. Business Intelligence Reports

a. CEO, GSTN informed that after last GoM meeting, Infosys have augmented its BI team by inducting more people from their Centre of Excellence and by getting business domain experts from PwC. This is expected to expedite the development of MIS reports.

b. Hon'ble Convener stated that plan was of developing 50 BI Reports. Out of these 50 reports planned, only two have been made operational and one is in UAT. He expressed his unhappiness about extremely slow pace of work and enquired whether all report formats have been identified. CEO, GSTN informed that GSTN had conducted two workshops of tax officers from CBIC and States to identify Use Cases of BI by suggesting modus operandi and requirements for developing BI use cases. However, the challenge faced is that people are mostly suggesting reports in the nature of MIS reports. Thus, finalization of requirements is a challenge faced by GSTN. CEO, GSTN mentioned that so far requirements of about 10-11 reports have been identified.

c. Hon'ble Convener stated that this work should not be dependent solely on tax officers. He stated that in addition to the steps being taken, GSTN should also explore sourcing of experienced and trained experts in this regard.

J. **Development of Mobile Applications for officers.**

a. Hon'ble Convener enquired about mobile applications identified and developed so far. CEO, GSTN informed the GoM that at present only one Mobile application is operational for the field visit. He further stated that Telangana State has developed some mobile applications and same are being considered for development by GSTN for Model-2 States.
b. Convener asked GSTN team to call suggestions from States/CBIC in this regard.

V. II. Presentation on e-way bill, RFID/FASTag system and e-invoice

A. Vahan-E-way Bill system integration

1. Sh PV Bhat, DDG NIC informed the GoM that e-way bill system has been integrated with Vahan system of MoRTH. In the first instance data of 1.33 crore vehicles used to generate e-way bills was shared with Vahan team for comparing the same with their database to find out discrepancies. He informed that their analysis showed that about 29.35% (about 39 lakh) vehicle numbers which have been entered in the e-way bill system are not available in the Vahan database. Such cases where verified on a sample basis, and, it was found that in many cases, the vehicles were existing and the vehicle numbers were genuine, however, they were not available in Vahan database. Owing to this reason, there are many false positive cases. Vahan database team has been asked to update their database to reduce false positive cases.

2. NIC team further informed that they are working on a system wherein the vehicle number entered by the user will be first searched in the existing validated database of vehicles within eway bill system. In case it is available eway bill be allowed to be created. In case it is not available, the eway bill system will call up Vahan database and search if it is available there. In case a positive response is received, eway bill be created and internal vehicle database will be updated with that vehicle number. In case a negative response is received from Vahan then a warning message will be shown to the taxpayer to get the vehicle details updated in RTO system (which in turn will update Vahan database). However, in such cases, e-way bill generation will not be stopped as it may adversely affect genuine persons generating e-way bill.

3. He further updated the GoM on the status of the facility of blocking e-way bill for non-filers of two consecutive returns, under the provisions of Rule-138E, which is expected to be implemented shortly. He informed that the same has been made operational for Karnataka State Taxpayers on trial basis where taxpayer is being shown alert message that the facility to generate eway bills will be shortly blocked if he does not file pending returns. Once this integration is successfully completed with Karnataka, it will be rolled out in all other states.

B. Updates on FASTag integration with e-way bill system

a. CEO, GSTN informed that data from FasTag System has started flowing to e-way bill system. The NIC team has started working on the same to generate analytical reports, few of which were presented before the GoM. The reports presented were as given below:
   i. Movement of Vehicles without e-way bills.
   ii. Recycling of e-way bills with same Vehicle.
   iii. Recycling of e-way bills with different Vehicles
   iv. e-way bills without movement of goods

b. Hon'ble Minister from Karnataka stated that it is important to distinguish between genuine trans-shipment cases from the fake cases.

C. Update on implementation of e-invoice system

a. CEO, GSTN presented the status of the proposal which intends to introduce e-invoice in the country in a phased manner. He mentioned that a sub-group was constituted to look at technical requirements of the proposed system and submit its report. He further informed that the said sub-group has submitted its report to the Council Secretariat. Since, there was no prescribed standard or format of e- invoice, the sub-group worked on the same in consultation with industry bodies and ICAI. After public consultation, the final template and the standard has been submitted to the Council Secretariat. Standardisation of e-invoice is important to make the e-invoice machine readable.

b. The e-Invoice standard contains mandatory fields (as per GST law) and non-mandatory fields, which are specific to specific industry on account of different trade practices. Further, adoption of e-invoice system would help auto-populate ANX-1 and ANX-2, and countering menace of fake invoices.

c. NIC team then presented data on number of Invoices value-wise across India, and showed that the highest number of Invoices are of lower value. Consequently, challenge in the e-invoice system would be to handle such high number of invoices by the system. Thus he recommended that the e-invoice system should be implemented for invoices of value Rs 50,000/- and above like eway bill under trial phase rather than confining it to only few large taxpayers as that way more taxpayers will get chance to experiment and provide feedback.

d. Hon'ble Convener enquired about the time estimated for making it mandatory. CEO GSTN informed that other countries have taken 3 to 5 years for implementation.

III. Closing Remarks by Hon'ble members of GoM.

a. To conclude the proceedings, Hon'ble Minister from Odisha highlighted the commendable role played by the GoM on IT Issues in assisting the GST Council. He also appreciated the hospitality extended by GSTN.

b. Hon'ble Minister, Karnataka thanked the Hon'ble Convener and highlighted the importance of the GoM on IT meeting and the role of IT in GST. He also recalled the important role played by the Hon'ble Convener in bringing GST in India, and commended his role right from the inception of GST. He also highlighted the importance of addressing the concerns of the States in making GST a success.

c. Hon'ble Convener stated that as of now, the biggest challenge is the New GST Return. He asked Infosys to continue their focus on the New GST Return. Further, Business Intelligence is very important to check revenue leakages. He stated that the work on Business Intelligence reports needs to be expedited. He also informed that the menace of

fake invoicing is faced by countries of the European Union, and the same challenge is now also being faced in the Indian GST system. To curb this menace, Business Intelligence is a very important tool which should be provided to the tax officers, and thus Infosys should enhance their efforts on the same.

d. Hon'ble Convener further stated that the GoM on IT should meet once in a quarter and the next meeting should be fixed in the second or third week of December 2019.

The meeting ended with Vote of Thanks to Chair.

Annexure-1

List of Participants for Twelfth GoM held on September 14, 2019 at Bengaluru

1. GST Council: The following officers attended the meeting from GST Council

Sl. No.	Name	Designation
1	Shri Arjun Kumar Meena	Under Secretary

2. CBIC: The following officers attended the meeting from CBIC:

Sl. No.	Name	Designation
1	Shri S. Thirunavukkarasu	ADG (Systems), CBIC ,Chennai
2	Shri Sriram	ADG (systems), CBIC , Bengaluru

3. States: The following officers attended the meeting from States:

Sl. No.	Name	Designation
1	Shri Sanjeev Kaushal	Additional Chief Secretary (E&T), Haryana
2	Dr. Ashok K. K. Meena	Principal Secretary, Finance Odisha
3	Shri Shushil Kumar Lohani	CCT, Odisha
4	Shri Anurag Goel	Commissioner, Assam
5	Shri Piyush Kumar	Chief Commissioner, Andhra Pradesh
6	Shri MS Srikar	CCT, Karnataka
7	Shri Amit Kumar Agrawal	Excise and taxation Commissioner, Haryana
8	Shri Arun Mishra	Addl. Secretary, CT, Bihar.
9	Shri Ananda Satpathy	Special Commissioner, Odisha
10	Shri B V Ravi	Additional Commissioner, Karnataka
11	Shri Raviprasad MP	Joint Commissioner, Karnataka
12	Shri K. S. Basavaraj	Joint Commissioner, Karnataka
13	Shri Ramesh Kumar	Joint Commissioner , Karnataka
14	Shri Rajeev Chaudhary	Joint Commissioner, Excise & Taxation, Haryana
15	Shri Harshal Nikam	Joint Commissioner, Maharashtra
16	Shri S. Shekhar	Joint Commissioner, Andhra Pradesh

17	Abhinav Kumar Jha	Assistant Commissioner, Bihar
18	Ms.Saumya Sunkad	Assistant Commissioner, Karnataka
19	B N. Biradar	Consultant

4. NIC

Sl. No.	Name	Designation
1	Shri P V Bhat	DDG , NIC
2	Ms.Sunitha Bennur	Sr. Technical Director

5. GSTN: The following officers attended the meeting from GSTN:

Sl. No.	Name	Designation
1	Shri Prakash Kumar	CEO
2	Shri Nitin Mishra	EVP(Technology)
3	Shri Pankaj Dixit	SVP (Infrastructure)
4	Shri Bhagwan Patil	VP (Services)
5	Shri Krishna Prasad	AVP
6	Shri Shashank Shekhar	AVP (PM)
7	Shri Sarthak Saxena	OSD to CEO, GSTN

6. Infosys: The following officers attended the meeting from Infosys:

Sl. No.	Name	Designation
1	Shri C N Raghupati	SVP
2	Shri Renga	VP
3	Shri. P.N. Moorthy	AVP
4	Shri Venkat Narayan	AVP
5	Shri Debapriya Ghosh	Delivery Manager
6	Ms. Renu Sharma	Senior Project manager