Draft Minutes of the 9th GST Council Meeting held on 16 January 2017

The ninth meeting of the GST Council (hereinafter referred to as 'the Council') was held on 16 January 2017 in Vigyan Bhavan, New Delhi under the Chairpersonship of the Hon'ble Union Finance Minister, Shri Arun Jaitley. The list of the Hon'ble Members of the Council who attended the meeting is at **Annexure 1**. The list of officers of the Centre, the States, the GST Council and the Goods and Services Tax Network (GSTN) who attended the meeting is at **Annexure 2**. The officials from the Ministries of Power and Renewable Energy of the Government of India and the trade representatives who made presentations before the Council is at **Annexure 3**.

2. The following agenda items were listed for discussion in the ninth meeting of the Council –

1. Brief presentation by representatives of Power Sector
2. Confirmation of the Minutes of the 8th GST Council Meeting held on 3-4 January 2017
3. Provision of Cross-Empowerment to ensure Single Interface under GST
4. Discussion on issues of considering sale within twelve nautical miles as inter-state or intra-state sale
5. Date of the next meeting of the GST Council
6. Any other agenda item with the permission of the Chairperson

3. In his opening remarks, the Hon'ble Chairperson welcomed all the Members. He recalled that during the last meeting of the Council, the Hon'ble Minister from Bihar had suggested that Council should also hear the representatives of the Power Sector as electricity was very important to the common people. He stated that, accordingly, the representatives from the Power Sector had been invited to make a presentation before the Council.

Discussion on Agenda Items

Agenda Item 1: Brief presentations by representatives of Power Sector –

4. The Hon'ble Chairperson invited the representatives of the Power Sector to make a brief presentation on the impact of GST on Power Sector.

4.1 Shri Pradeep Kumar Pujari, Secretary, Ministry of Power, in his introductory remarks, stated that implementation of GST would have an impact on the cost of generation, transmission and distribution

of power. He observed that impact on thermal and hydel power plants would be different because coal was a major input for thermal power plants. He stated that any change in the tariff of power would have a big impact on the economy. He further stated that power tariff was approved by the regulator. He explained that there were broadly two regimes for determining power tariff, namely the cost-plus regime and the competitive bid regime. He explained that in the cost-plus regime, the cost of inputs was passed on to the consumers and in the competitive bid regime, the bidder took into account the cost of the inputs while making the bid for power tariff. He also explained that there was a very large element of cross subsidisation in the power sector where industrial and commercial consumers subsidised the power cost of domestic and agricultural consumers. He stated that due to this element of cross subsidisation, the effective impact on industrial and commercial sector would be much higher as about 50% of electricity consumption was by agriculture and domestic consumers. He stated that annually 1,100 billion units of power was generated and if due to the tax structure in GST, the rate of power per unit increased by 10 paisa, this would lead to a total additional burden of Rs. 11,000 crore on consumers and the proportionate burden to the consumers in the industrial and commercial sectors would be much higher due to cross subsidisation in the sector. He stated that keeping this in view, in the presentation, different scenarios for structuring the GST rates for power sector were being proposed.

4.2 Dr. Somit Dasgupta, Member (Economic & Commercial), Central Electricity Authority, Ministry of Power made a presentation giving different input tax rate scenarios under GST for the power sector and its impact on the price of power per unit for both coal-based and hydro power plants. For coal-based power plants, he stated that if electricity was kept out of the GST net, but inputs for generating electricity were taxed at the rate of 18%, the net impact could be an increase in price per unit from Rs. 6.99 to Rs. 7.10. He suggested alternative options for plants in operation and for new plants. He explained that if electricity was kept under GST in the zero rated category, the cost per unit would be reduced to Rs. 6.53 from the present Rs. 6.99. He stated that if this scenario was not possible due to revenue implication and if electricity was kept out of the GST net, the cost per unit of power for plants in operation would be Rs. 7.01 if coal was taxed at the rate of 12% and other inputs were taxed at the rate of 18%. He added that this cost could come down to Rs. 6.93 if coal was taxed at the rate of 5% while other inputs continued to be taxed at the rate of 18%. He further stated that for the new plants, the cost per unit of power for the above two scenarios would be Rs. 7.04 and Rs. 6.97 respectively. He stated that this calculation excluded the electricity duty levied by the States. The Secretary,

Ministry of Power stated that if electricity could not be zero rated under GST, the best option was to tax coal at the rate of 5% and other inputs at the rate of 18%.

4.3 Dr. Somit Dasgupta then discussed the impact of GST taxation on hydro power plants. He stated that in the present tax regime, the cost of power per unit from hydro power plants was Rs. 7.42 and in GST regime, it would go up to Rs. 7.46 per unit for plants under operation and Rs. 7.61 for new plants, if inputs were taxed at the rate of 18%. The Secretary, Ministry of Power explained that as coal was not an input for hydro power plants, the cost of power per unit would be higher if the same GST rate was kept for inputs for coal based and hydro power plants. He suggested that the hydro power plants should be treated as part of the renewable energy sector where presently duty regime was considerably lower as compared to coal and hydel power plants. He stated that around 11,000 megawatt hydro power capacity was expected to be added in the next five years and most of the projects were situated in the North-East or in the Special Category States. He suggested that supplies made to under-construction power projects should be granted the status of deemed export as was being contemplated for solar power projects. He observed that this would involve a relatively small tax short fall of Rs. 880 crore spread over a period of five years. He pointed out that any tariff increase on power due to GST would have a multiplier effect on economic development and would adversely impact industrial production, GDP growth, make in India campaign and export competitiveness of Indian products and services.

4.4 Shri Rajeev Kapoor, Secretary, Ministry of New & Renewable Energy stated that if inputs were taxed at the rate of 18% for the renewable energy sector, there would be an increase in the cost of power per unit by 30-40 paisa for wind-based power plants and 40-50 paisa for solar-based power plants. He suggested that supplies to renewable energy sector should either be treated as zero rated or as deemed export.

4.5 The Hon'ble Minister from Kerala observed that if demand to zero rate power sector was considered, then other sectors like transport, mining, aviation, etc. could also claim exemption on merit. He pointed out that the principle of GST was to reduce exemptions. He also expressed that any request for exemption would have an impact on the revenue neutral rate. The Secretary, Ministry of Power stated that they did not seek exemption and that they had shown their projections keeping in mind the rate of tax on coal at 5% and on other inputs at 18%. He pointed out that they had also given alternate proposals. The Hon'ble Chairperson enquired whether it would be desirable to maintain the present rate of taxation for the power sector and to this the Secretary, Ministry of Power responded

that this could work for the thermal power sector but not for the hydro power sector. He also pointed out that electricity sector was different from the sectors like transport, civil aviation, etc. as this was consumed by the poorer sections of the society and the aim of the Government has been to electrify every home. The Secretary, Renewable Energy observed that permitting zero rating for this sector would not have any impact as presently they were not charged to any taxes. The Hon'ble Minister from Tamil Nadu observed that tax rate should be revenue neutral. He also wondered whether increase of tariff was due to tax rate on services going up to 18% for EPC (Engineering Procurement and Construction) contracts. He also observed that this could be addressed if tax could be charged at a lower level for goods to maintain a revenue neutral situation.

4.6 The Hon'ble Chairperson thanked the presenters and observed that their inputs would be taken into account by the committee of officers discussing fitment of goods and services in the different tax rate slabs.

Agenda Item 2: **Confirmation of the Minutes of the 8th GST Council Meeting held on 3-4 January, 2017**:

5. The Hon'ble Chairperson invited comments of the Members on the draft Minutes of the 8th Council Meeting (hereinafter called the 'Minutes') held on 3 and 4 January 2017 before its confirmation. The Members suggested the following amendments to the draft Minutes.

5.1. The Hon'ble Minister from Kerala stated that his version recorded in the second sentence of paragraph 19.2 of the Minutes, should be changed and the phrase 'to raise the taxable threshold' should be replaced by the phrase 'to encourage voluntary registration'. The Council agreed to replace the version of the Hon'ble Minister as per the suggestion made.

5.2. The Hon'ble Minister from Karnataka stated that the decision recorded in paragraph 24(ii) in relation to Section 10 (2) of the Draft GST Compensation Law implied that the Council would sit and decide the mode of raising additional resources only when amount in the GST Compensation Fund fell short. He observed that this would not be a practical approach and suggested that, instead, the Council could give a standing authorisation to the Government of India to raise additional resources when the amount in the GST Compensation Fund fell short. The Secretary to the Council (hereinafter referred to as 'the Secretary') suggested to also add the expression 'is likely to fall short' in the fourth line. The Council agreed to the suggestion of the Secretary.

6. In view of the above discussions, for Agenda item 2, the Council decided to adopt the Minutes of the 8th meeting of the Council with the changes as recorded below.

6.1 To amend the version of the Hon'ble Minister from Kerala recorded in the second sentence of paragraph 19.2 of the Minutes, by replacing the phrase 'to raise the taxable threshold' by the phrase 'to encourage voluntary registration.'

6.2 To replace the expression 'fell short' with the expression 'is likely to fall short or fell short' in the fourth line of paragraph 24(ii) of the Minutes pertaining to Section 10(2) of the Draft GST Compensation Law.

Agenda Item 3: Provision of Cross-Empowerment to ensure Single Interface under GST:

7. The Hon'ble Minister from West Bengal stated that he had written a letter dated 13 January 2017, to the Hon'ble Chairperson pointing out that many issues, which were discussed in the previous meetings of the Council, still remained and that some of these issues had direct bearing on the issue of dual control and cross-empowerment. He proposed that these issues should be discussed first such as the 13 changes to the Model GST Law proposed by the Law Committee and circulated as an agenda note under agenda item 7 for the 8th GST Council meeting held on 3 and 4 January 2017, the provisions of Appellate Tribunal and the fitment of various commodities into the tax slabs. He suggested that the subject of cross-empowerment might be taken up after discussing and deciding the above issues. The Hon'ble Chairperson stated that the issues relating to the Model GST Law could be taken up later and that in this meeting, the Council should try to resolve the thorny issue of cross-empowerment. He invited the Chairman, Central Board of Excise and Customs (CBEC) to give his views on this subject. He further stated that along with the Members, officers could also contribute in the discussion to follow.

8. The Chairman, CBEC observed that cross-empowerment in the context of Central Goods and Services Tax (CGST) and State Goods and Services Tax (SGST) was envisaged to facilitate trade and to ensure maximum utilisation of resources and skills of the tax administration of the Centre and the States. He observed that the States also wanted cross-empowerment under Integrated Goods and Services Tax (IGST) Act. He stated that there was already an agreement that for enforcement action, both the Central and the State administrations shall have jurisdiction over the entire taxpayer base. He further stated that there could also be cross-empowerment for granting tax refund subject to agreement by the accounting authorities. He stated that neither the Central nor the State tax administration should

be completely ousted from any part of the value chain in order to ensure proper checks and balances. He further added that both the administrations should be empowered across the value chain and that there should be no division of taxpayers on the basis of turn over threshold of Rs. 1.5 crore. He stated that most activities relating to taxpayers with turnover below Rs. 1.5 crore could be entrusted to the States and that the Centre could only have a small presence in this taxpayer segment. He stated that for taxpayers with turnover above Rs. 1.5 crore, Centre could carry out a greater percentage of scrutiny. He suggested that the taxpayers could be given a choice to go to either of the two administrations and that a taxpayer could choose to go to the State administration for activities relating to registration, post registration, etc. On IGST, he emphasised that there was a Constitutional challenge to entrust its administration to the State tax authorities, but in order to help build a consensus, he presented two options by which the Central government could cross-empower the State tax authorities under the IGST Act. He stated that the first option could be to empower State tax administrations for all processes like scrutiny, demand, audit, etc. but they should refer the case to the Central tax administration wherever a need for adjudication arose so that the levy and collection of IGST remained with the Centre as envisaged under Article 269A of the Constitution. He further stated that the second option could be that the States could also carry out adjudication for demands arising under the IGST Act subject to a carve out that disputes relating to place of supply issues shall only be handled by the Central tax administration. The Hon'ble Chairperson invited comments from the Members on the proposal of the Chairman CBEC.

9. The Hon'ble Minister from Kerala stated that the proposal changed the entire complexion of the issue and he requested that a written proposal be presented. The Hon'ble Minister from Tamil Nadu also requested for a written proposal. He stated that the Central tax administration could conduct audit of 20% of the taxpayers below the turnover of Rs. 1.5 crore, and 50% of taxpayers above the turnover of Rs. 1.5 crore. As regards suggestion for carve out for exclusive jurisdiction of the Centre for adjudication on place of supply issues, he suggested that this should apply only where there was a dispute between two States. The Chairman CBEC suggested that carve out for the Central tax administration should be for all place of supply issues including where a third State was aggrieved or where there was a valuation challenge for an inter-State supply.

10. The Hon'ble Chief Minister of Puducherry stated that earlier, several permutations and combinations had been discussed on this issue including a proposal of vertical division. He added that an entirely new concept had been introduced by the Chairman, CBEC and requested that it should be tabled in writing. The Hon'ble Minister from Karnataka observed that the proposal appeared

rational and worthy of consideration but requested more details in terms of numbers. He also added that the Chairman, CBEC had introduced a few caveats which needed to be deliberated upon in greater detail.

11. The Secretary amplified the proposal made by the Chairman, CBEC. He stated that the proposed division was not of the taxpayer base but only for the purpose of audit. He observed that 5% of the total taxpayer base could be taken up for audit and a ratio of interventions for the Central and State tax administration within the overall 5% cap would need to be decided. He stated that out of the number of taxpayers that fell in the Central Government's responsibility, they would take a smaller number of taxpayers below the turnover of Rs. 1.5 crore for audit. He stated that the State Government would be at liberty to decide the ratio of taxpayers to be taken for audit in the segments below and above Rs. 1.5 crore turnover. He suggested that for taxpayers below the turnover of Rs. 1.5 crore, Centre could undertake not to audit more than 10% of the taxpayers and for the segment above the turnover of Rs. 1.5 crore, the officers of the State and the Central tax administration could sit together and decide the percentage of audit to be done by each. He stated, as an example, that more complicated service tax assessees could be taken up for audit by the Central tax administration. He stated that other than audit, servicing of taxpayers in other areas like change in registration particulars, etc. could be done by the State tax administration if the taxpayer was comfortable with them and this could also include taxpayers from the services sector. He stated that on cross-empowerment under the IGST Act, out of the two options proposed by the Chairman, CBEC, the better option would be that the States could do adjudication relating to issues arising out of inter-State supply except for place of supply issues as such disputes would affect the interest of two States.

12. The Hon'ble Deputy Chief Minister of Gujarat suggested to first arrive at the ratio for division and the rest could follow. He stated that as the theme of GST was 'one tax-one nation', the theme of GST administration should be 'one businessman-one registration-one tax administration'. He also requested to give examples regarding problems relating to place of supply which only the Central tax administration should adjudicate. The Hon'ble Minister from West Bengal stated that earlier, five options were on the table and that during the Empowered Committee meetings, there was unanimity on Option II. He observed that now a new, sixth option was proposed which was not very clear and required greater specificity. He suggested that the proposal be put in writing. He also stated that the amount of revenue and the total number of taxpayers would need to be looked into. The Hon'ble Minister from Tamil Nadu stated that the sixth option was also discussed earlier but its one component, namely, that 5% auditable sample should be divided equally between the Central and the

State tax administration was rejected outright as the percentage of intervention above Rs. 1.5 crore would have exceeded 5%. Instead, he suggested that the auditable sample should be 5% each for taxpayers below and above Rs. 1.5 crore turnover. He also agreed that neither the Central Government nor the State Government should be ousted from any jurisdiction. He stated that 42 lakh taxpayers with turnover above Rs. 1.5 crore should be divided in the proportion of the staff strength of each administration. He also supported the proposal of the Chairman, CBEC that the other functions in relation to taxpayers below the turnover of Rs. 1.5 crore should be handled by the State tax administration. The Hon'ble Minister from Assam welcomed the proposal of the Chairman, CBEC to empower the State tax authorities under the IGST Act. The Hon'ble Minister from Telangana also observed that the suggestion of the Chairman, CBEC was a good one and it could be a basis to resolve this issue. Ms. Mona Khandhar, Secretary (Economic Affairs), Gujarat suggested to divide the taxpayers vertically.

13. During the lunch break, the Secretary discussed the issue of cross-empowerment with the officials of the State and the Central tax administration. He explained that the proposal of the CBEC was not to divide the taxpayers vertically but to only assign them for audit purpose within an overall cap of 5%. The Principal Secretary (Finance), Odisha stated that it was important to fix responsibility for individual taxpayer to one of the two tax administrations. He stated that several processes would arise in GST like cancellation of registration for truant dealers and that one tax administration should have the responsibility to take all necessary legal steps in this regard. The CCT, Andhra Pradesh also supported a vertical division and stated that one tax administration would need to be responsible for issuing show cause notice etc. for one taxpayer. He expressed an apprehension that if dealers were not assigned to one administration, each would blame the other for lack of action. The Additional Chief Secretary (Taxes), Kerala stated that if freedom was left to the taxpayer to choose one of the two administrations, he might choose the one who would favour him. The CCT, Assam also expressed the apprehension that a taxpayer might not choose any tax administration or choose one who could collude with him. The ACS and CCT, Tamil Nadu stated that a large number of functions needed to be carried out in the field and the taxpayers needed handholding by the tax administration. The CCT, Uttar Pradesh supported dividing the taxpayer base. The CCT, Gujarat observed that for a successful implementation of GST, responsibilities to tax administrations should be assigned clearly and, if this was not done, there would be lack of accountability. He supported a vertical division. The CCT, Bihar supported the suggestion of Chairman, GSTN that a tax payer should report to the same authority to whom he was reporting presently and a tax payer who had an overlap between two tax administrations,

could be given a choice to be assigned to one of the two tax administrations. CCT, Telangana supported a vertical division in a pre-defined ratio so that all tax-payers had one interface. He suggested that division should be done randomly by the computer.

14. After the lunch break, as per the demand made by some Members, the CBEC circulated a document outlining the broad principles for cross-empowerment of the State tax authorities under the IGST Act. In the paper, it was stated that CBEC was of the view that adjudication of the IGST could not be cross-empowered due to Constitutional impediments. It was further stated that if the Ministry of Law was able to find some legally viable method of delegation of adjudication in terms of Council's decision, then States might be empowered for the specified functions. The paper further stated that States might audit, scrutinise return /assessment and carry out enforcement functions. It added that the State's tax administration could issue demand, adjudicate or file appeals in respect of inter-State supplies of goods and services except in the following situation: (i) where issue related to changing the declared nature of supply from intra-State to inter-State or *vice versa* or led to change in the destination of supply from one State to another; (ii) consumption of supply was required to be apportioned between various States; (iii) valuation of inter-State supplies between related parties; (iv) the consuming State advise that the case be adjudicated by the Centre; (v) all import and export related functions.

15. The Secretary summed up the deliberations during the lunch break meeting with the officers and informed the Council that the overwhelming view of the States was to have a division of tax-payers for administrative purposes between the Central and the State tax administrations. He further informed that two options emerged in this regard: the first was that the present Value Added Tax (VAT) dealers could report to the State tax administration and the service tax registrants could report to the Central tax administration and that the tax payers who were registered with both the administrations, could be given a choice as to which administration to report to. He said that the second option was to divide the tax payer base across the entire value chain through a stratified random sampling by computer and also taking into account the geographical location of the tax payers. He observed that this would give certainty to the tax payer as to which tax administration he had to deal with. He added that independent of this arrangement, there should be a separate division regarding the units to be audited and that the units so divided could continue with one tax administration for three years or one year. He also referred to the paper circulated by the CBEC on crossing-empowerment under the IGST Act.

16. The Hon'ble Minister from West Bengal observed that the oral proposal of the Chairman, CBEC had only one caveat but the written paper circulated by the CBEC had five caveats. He expressed that the notion of taking geographically stratified sample was problematic. He further pointed out that CBEC's proposal appeared to be more in the nature of loud thinking as it was contingent upon the Ministry of Law being able to find a viable legal solution. The Hon'ble Chairperson stated that CBEC had taken a strict legal view that IGST could only be levied and collected by the Central tax administration and apportioned to the States. He pointed out that there was another view that under Article 258 of the Constitution, the Hon'ble President of India, with the consent of the Hon'ble Governor of the State, could entrust the function of the Central administration to the State administration. The Hon'ble Minister from Karnataka stated that another alternative was to delegate the entire task of administration to the States as was done under the Central Sales Tax(CST) Act under Article 269 of the Constitution. Dr. C. Chandramouli, ACS and CCT, Tamil Nadu pointed out that the Preamble of the CST Act provided for levy, collection and distribution of taxes for inter-State trade and commerce. He added that Section 9(2) of the CST Act permitted State tax administration to assess, re-assess and collect tax on behalf of the Government of India and emphasised that this delegation was given under the CST Act itself. The Hon'ble Chairperson observed that once the principles for cross-empowerment under the IGST Act were settled, the modalities under the Law could be worked out separately.

17. The Hon'ble Minister from Karnataka stated that CBEC's written proposal on cross-empowerment was more complex than what the Chairman, CBEC had offered in his oral intervention and that he was more comfortable with the latter. He observed that one caveat had turned into five caveats and he had reservations in this regard. The Hon'ble Minister from Tamil Nadu observed that CBEC's written note was at variance with the statement of the Chairman, CBEC. He stated that in his view, IGST could not work without cross-empowerment to the State tax authorities and that it was not a correct way of discussion to state that the legal department would need to find a solution for cross-empowerment. He suggested that in order to avoid dual interface for tax payers, there should be a cut off of Rs. 1.5 crore turnover and audit of a certain percent of tax payer falling below this threshold could be done by the Central tax administration but otherwise, the control of the taxpayers in this segment should rest with the States. He added that taxpayers above the turnover of Rs. 1.5 crore should be divided equally between the Central and the State tax administrations. He stated that the overall percentage of sharing should be 75% for the States and 25% for the Centre and that small taxpayers should remain with the State administration except for a small number to be audited by the

Central tax administration. He also suggested to have a higher percentage of audit, say 20%, for taxpayers with turnover of more than Rs. 1.5 crore. He added that all three taxes, i.e. SGST, CGST and IGST should be treated in the same way. The Hon'ble Chairperson invited response of the Members to the suggestions made by the Hon'ble Minister from Tamil Nadu. The Hon'ble Deputy Chief Minister of Gujarat suggested that there should be no artificial division of tax payers based on Rs. 1.5 crore turnover. He added that most of the taxes came from tax payers above the turnover of Rs. 1.5 crore. He did not support the idea that division of tax payers below Rs. 1.5 crore should be only for audit and that for other business processes, tax payers should be given the choice to approach one of the two tax administrations. The Hon'ble Minister from Kerala stated that tax payers with turn over below Rs. 1.5 crore should be exclusively with the State tax administration and those above the turnover of Rs. 1.5 crore should be divided equally between the two administrations. He further stated that there should be cross-empowerment under the IGST Act. Shri Alok Shukla, Joint Secretary TRU, CBEC stated that like States had concern regarding ensuring correctness of assessment of IGST and wanted powers under the IGST Act, the Central administration must also have a say on the collection of CGST for tax payers with turn over below Rs. 1.5 crore. He added that the Centre's jurisdiction for enforcement, audit and scrutiny of returns should not be completely ousted in respect of taxpayers below Rs.1.5 crore turnover segment but the other functions could be carried out by the States. He also suggested that for tax payers below Rs. 1.5 crore turnover, Centre's intervention could be limited to 1% within the overall cap of 5%. The Hon'ble Minister from Tamil Nadu observed that this construct was not workable as one was talking of two universe of tax payers - one with turnover below Rs. 1.5 crore and the other with turnover above Rs. 1.5 crore.

18. The Hon'ble Chairperson enquired whether the model suggested by the Hon'ble Minister from Tamil Nadu was acceptable. The Hon'ble Minister from Tamil Nadu clarified that his proposal was not the same as the Option IV on the table. He suggested that Centre should have powers to audit a certain percentage of units having turnover below Rs. 1.5 crore and that the powers of enforcement and return scrutiny should lie with both the administrations. The Hon'ble Deputy Chief Minister of Gujarat stated that the entire universe of taxpayers should be divided in the ratio of two-third for the States and one-third for the Centre. He also stated that there should be no ceiling of Rs. 1.5 crore turn over for administrative division. The Hon'ble Minister from Assam supported this proposal. He observed that there could be a potential dispute as to when a taxpayer crossed the turnover threshold of Rs. 1.5 crore or conversely went below this threshold. The Hon'ble Minister from Maharashtra also supported a vertical division in the ratio of two-third for the States and one-third for the Centre

and suggested that computer could do this division. The Hon'ble Minister from Kerala stated that all taxpayers below the turnover of Rs. 1.5 crore should be exclusively under the control of the State tax administrations. Shri Manish Kumar Sinha, Commissioner GST Council suggested that whatever model was adopted, the risk prone taxpayers for audit should be drawn from the entire taxpayer base.

19. The Hon'ble Chairperson, summing up the discussion laid out a few broad guidelines for a possible decision on the subject. He stated that out of the entire universe of the taxpayer base, draw a line of division for taxpayers below and above the turnover of Rs. 1.5 crore. For taxpayers below the turnover of Rs. 1.5 crore, States could do the entire administration. He added that scrutiny and audit could be done as per the agreed percentage drawn from the net taxpayer base below the turnover of Rs. 1.5 crore. He observed that the same principle could be applied in respect of scrutiny and audit of taxpayers with turnover above Rs. 1.5 crore. He also added that the enforcement functions shall remain common for both the tax administrations. The Hon'ble Minister from Tamil Nadu suggested that taxpayers paying IGST should also be included in this taxpayer base.

20. The Hon'ble Minister from West Bengal observed that in the goods segment, as per their calculation, the Centre was overall gaining approximately 23.54 lakh taxpayers and that the States were gaining approximately 17.07 lakh taxpayers in the services segment. He therefore strongly argued that all taxpayers below Rs. 1.5 crore should be with the State tax administration and that the Central administration should not take up audit of 10% of the taxpayers in this segment. The Hon'ble Minister from Kerala stated that the State tax administration was closer to small dealers in the administrative reach and he agreed that the Centre could have a small space for auditing taxpayers falling below the turnover limit of Rs. 1.5 crore and that this sample could be drawn from the entire taxpayer base below Rs. 1.5 crore turnover. The Hon'ble Minister from Maharashtra reiterated his preference for a vertical division with two-third share going to the States from the entire value chain and suggested that a variation of this principle might be allowed for those States who wanted to have exclusive control of taxpayers below Rs. 1.5 crore turnover. He added that the two-third share of such States could be calculated after adjusting the total number of taxpayers below Rs. 1.5 crore turnover in their share. He observed that his proposal would help in expanding the tax base of the States and would obviate the need to expand their tax collection overhead. The Hon'ble Deputy Chief Minister of Gujarat supported this proposal. The Hon'ble Chairperson observed that the pattern of division should be uniform across the country.

21. The Hon'ble Chief Minister of Puducherry stated that he supported the proposal made earlier by the Hon'ble Minister from Tamil Nadu. The Hon'ble Minister from West Bengal stated that his position was only slightly at variance with that of the Hon'ble Minister of Tamil Nadu. He stated that he did not support the proposal that 10% of taxpayers below the turnover of Rs. 1.5 crore should be allowed intervention by the Central tax administration. Shri Somesh Kumar, Principal Secretary (Revenue), Telangana stated that his State supported a vertical division across the taxpayer base and stated that there should be no dual control in respect of audit by the Central tax administration for taxpayers with turnover below Rs. 1.5 crore. He also supported the suggestion to give flexibility to the States in determining the share of two-third taxpayers falling under their jurisdiction. He further stated that such an arrangement should not be made as a part of the law; rather it could be operated through a resolution which could be changed later. He stated that the Council could also permit a State to move from one model to another. Shri Tuhin Kanta Pandey, Principal Secretary (Finance), Odisha stated that there should be no diffused accountability except for enforcement and that a fixed number of dealers should be assigned to the Central and the State tax administrations. He added that if a State wanted all taxpayers below the turnover of Rs. 1.5 crore under its control, then the Centre would get correspondingly a larger number of taxpayers in the turnover segment above Rs. 1.5 crore. The Hon'ble Minister from West Bengal stated that for division of taxpayers in the segment of above Rs. 1.5 crore turnover, a standardized model should be followed. The Hon'ble Minister from Kerala emphasised that the Central Government could not handle the small taxpayers below Rs. 1.5 crore turnover. The Principal Secretary (Revenue), Telangana suggested an alternative that the present Central Excise and Service Tax assessees with turnover below Rs. 1.5 crore could be continued with the Centre for the next three years. The Hon'ble Minister from West Bengal observed that this formulation had already been rejected earlier. The Hon'ble Minister from Tamil Nadu pointed out that it would be a challenge to identify taxpayers on the basis of supply of goods and services. The Hon'ble Chief Minister of Puducherry stated that the Central Government would need to create additional infrastructure if it got more taxpayers under its jurisdiction and therefore supported the proposal of the Hon'ble Minister from Tamil Nadu.

22. The Hon'ble Chairperson summed up the suggestions and the possible solutions: (i) there should be a vertical division of taxpayers where two-third share should go to the States and one-third share should go to the Centre (Gujarat's suggestion); (ii) for taxpayers below Rs. 1.5 crore, the administrative control should vest with the States and only 10% of units to be audited by the Central tax administration (Tamil Nadu's proposal); (iii) administration of taxpayers below Rs. 1.5 crore

turnover to rest with the States and those above Rs. 1.5 crore to be divided between the Centre and States; (iv) States could have flexibility to negotiate the numbers with the Central tax administration; (v) Intelligence based action could be taken by both tax administrations without any division; (vi) Scrutiny and audit to be part of the division; (vii) IGST to be cross-empowered either under law or under Article 258 of the Constitution with a carve out for the Central tax administration in relation to place of supply issues; (viii) Territorial waters within the twelve nautical miles of the coastline to remain a territory of the Union of India unless the Supreme Court decided otherwise in the ongoing litigation on this subject but power to collect State tax in this area to be delegated by the Union of India to the States.

23. The Hon'ble Minister from West Bengal responded that Members from five States including the large State of U.P. were not present in this meeting and suggested that a decision on this issue be deferred till the other Members were also present in the Council meeting. The Hon'ble Chairperson stated that there was a Constitutional binding in relation to GST implementation time line and that if some Members were not present due to election related commitments, the officers from such States were present and could express their views. The Hon'ble Minister from West Bengal observed that the issue regarding allowing 10% audit to Central tax administration for taxpayers below Rs. 1.5 crore turnover was an important matter and it should be discussed when the Hon'ble Member from U.P. was also present. The CCT Gujarat suggested that within the overall formula of two-third and one-third division between State and the Centre, it could also be considered whether the base of the Service Tax payers could be left with the Central tax administration. The Hon'ble Minister from Assam observed that the States might need to create more posts at State level if administration of all Service Tax assessees below the turnover of Rs. 1.5 crore was entrusted to the States. The Hon'ble Minister from West Bengal suggested that both the Central and the State tax administrations could completely give up audit of taxpayers below Rs. 1.5 crore turnover and that the other aspects of administration should be left with the States alone.

24. The Secretary informed that in the officers' discussion during the lunch break, all State Governments expressed a preference of a vertical division of the taxpayers. He stated that there were approximately 26 lakh taxpayers between the turnover of Rs. 20 lakh to Rs. 1.5 crore, and if 20% was given to the Centre, about 5 lakh taxpayers would be with the Centre and 20 lakh taxpayers would go to the States. He further stated that taking approximately 14 lakh taxpayers above the turnover of Rs. 1.5 crore, and doing an equal division, 7 lakh taxpayers each would fall in the jurisdiction of the Central and State tax administrations. He stated that in total, about 12 lakh taxpayers would fall within

the jurisdiction of the Centre and about 27 lakh would fall within the jurisdiction of the States and this broadly conformed to the formula of one-third taxpayers being allocated to the Centre and two-thirds to the States. The Hon'ble Minister from Maharashtra reiterated that regional variation should be permitted for administrative division of taxpayers. The Hon'ble Chairperson observed that States had historically taken a certain position in respect of taxpayers below the turnover of Rs. 1.5 crore and that needed to be taken note of. The Hon'ble Minister from Tamil Nadu suggested that there should be a particular percent of division of taxpayers below Rs. 1.5 crore turnover and another percent for taxpayers above Rs. 1.5 crore. He further stated that no carve out should be allowed in relation to cross-empowerment under IGST. The Hon'ble Chairperson stated that the only grey area left was in relation to division of taxpayers below Rs. 1.5 crore threshold where the Centre proposed a 20% share and the Hon'ble Minister from Tamil Nadu had suggested a 10% share. He further observed that there was not much substantial difference between the two proposed percentages of 20 and 10.

25. The Hon'ble Minister from Tamil Nadu sought clarification that the proposed division was only in respect of audit and that all other administrative powers was to vest with the States. The Secretary clarified that there was a need for a vertical division for administrative purposes and that the proposed division of taxpayers was 20% for the Centre and 80% for States in respect of taxpayers below Rs. 1.5 crore turnover and 50% each for the States and the Centre for taxpayers above Rs. 1.5 crore turnover. The Hon'ble Minister from Karnataka stated that in principle, they opposed administrative division and observed that at State level, a flexibility could be given for not having such a division. The Hon'ble Minister from Haryana stated that a blanket division in the ratio of two-third and one-third could lead to skewed number and he suggested that this ratio should be applied for each slab of taxpayers such as for turnover slabs up to Rs. 20 lakhs, from 20 lakh to 50 lakh, from 50 lakh to 1 crore, from 1 crore to 1.5 crore and so on. He also observed that the proposed arrangement should not be binding on all the States. The Hon'ble Minister from West Bengal stated that for taxpayers below the turnover of Rs. 1.5 crore, there were three options on the table, namely to have a division in the ratio of 80% and 20% or 90% and 10% or 100% and 0% in favour of the States. He stated that Tamil Nadu's position was very close to the option of 100% and 0%. He added that the proposal made by the Hon'ble Minister of Tamil Nadu was not acceptable to his State and he sought a flexibility for West Bengal that 100% of its taxpayers below Rs. 1.5 crore turnover would remain with the State. The Hon'ble Chairperson stated that broadly, the concern of the States was that the Central tax administration should not scrutinise the books of account of small taxpayers in the goods sector and

one solution to this concern could be that the 20% taxpayers allocated to the Centre should only be from the Service Tax assessee base. The Hon'ble Minister from Assam strongly supported this proposal. The Hon'ble Minister from West Bengal reminded that there was a unanimous decision of the Empowered Committee of State Finance Ministers on this subject and it needed to be respected. The Hon'ble Minister from Haryana stated that the decision of the Empowered Committee was taken on the basis of certain inputs but now many more factors had to be taken into account to arrive at a decision. The Hon'ble Minister from Tamil Nadu stated that he agreed to the suggestion that 10% taxpayers below Rs. 1.5 crore turnover be allocated to the Centre in order to reach an agreement on cross-empowerment under IGST. The Hon'ble Minister from Assam reminded that the division of IGST taxpayers was not on the radar of the Empowered Committee.

26. The Hon'ble Chairperson stated that a revised formulation could be that for taxpayers below Rs. 1.5 crore turnover, 20% taxpayers in the jurisdiction of Centre could only be Service taxpayers and taxpayers above Rs. 1.5 crore turnover should be divided equally between the two administrations. He stated that other suggestions remained the same which he had earlier put on the table. The Hon'ble Minister from Bihar supported the proposal of the Hon'ble Chairperson. The CCT Andhra Pradesh raised an issue whether goods would include 'deemed' goods and whether these would remain with the States. The Secretary observed that the 'deemed' goods were mostly considered as services and that the Centre would have to get a share of such Service Tax assessees. The Hon'ble Minister from West Bengal stated that restaurant was in the category of deemed goods and it should remain in the jurisdiction of States. The Hon'ble Minister from Tamil Nadu suggested not to divide the taxpayer base on the basis of service category and suggested that the division should be based on the available resources with the Centre and the State tax administrations. The Hon'ble Minister from West Bengal again suggested that there could be no audit of taxpayers below Rs. 1.5 crore but the Hon'ble Minister from Tamil Nadu observed that audit was an important function and it should not be dispensed with.

27. The Hon'ble Minister from Maharashtra suggested that the existing taxpayer base should be divided in the ratio of two-third and one-third in the favour of States and for the new registrants also the same formula should be followed. The Secretary stated that no turnover figure would be available for the new registrants and that these could be divided equally between the Centre and the State tax administrations. The Hon'ble Chairperson stated that the new registrants could be divided one each between the Centre and the States. The Hon'ble Chairperson also stated that those States which wanted a different basis of division, could arrive at an agreement with the Central Government. The Hon'ble Minister from Haryana suggested that the Hon'ble Chairperson could seek the views of each

State on this issue. The Hon'ble Minister from West Bengal objected to this suggestion and stated that this amounted to voting in disguise. He also reminded the House that earlier on many occasions the sense of the House was not adopted as the basis of consensus and on this issue, no sense of the House had emerged as yet. The Hon'ble Chairperson observed that the Council had avoided voting till now and it must continue to work on the principle of consensus and develop a healthy convention in this regard. The Hon'ble Minister from Tamil Nadu stated that he had changed his position and now supported a vertical division with two-third of taxpayers going to the States and one-third to the Centre. The Hon'ble Chairperson stated that in order to reach consensus, he offered that of the taxpayers below Rs. 1.5 crore turnover, 90% should be allocated to the States and 10% to the Centre. He invited the Hon'ble Minister from West Bengal to join the emerging consensus on the basis of this revised proposal. However, the Hon'ble Minister from West Bengal stated that he was unable to join the consensus as he was still of the view that the entire taxpayer base below the turnover of Rs. 1.5 crore should fully remain in the administrative jurisdiction of the States and that his dissent should be recorded.

28. After further discussion, the Council agreed to the decisions as recorded below in respect of cross-empowerment to ensure single interface under GST.

i. There shall be a vertical division of taxpayers between the Central and the State tax administrations for all administrative purposes;
ii. Of the total number of taxpayers below Rs. 1.5 crore turnover, administrative control over 90% of the taxpayers shall vest with the State tax administration and 10% with the Central tax administration;
iii. In respect of the total number of taxpayers above Rs. 1.5 crore turnover, the administrative control shall be divided equally in the ratio of 50% each for the Central and the State tax administration;
iv. Those States wanting a different basis of division could do so in consultation with the Centre;
v. The division of taxpayers in each State shall be done by computer at the State level based on stratified random sampling and could also take into account the geographical location and type of the taxpayers, as may be mutually agreed;
vi. The new registrants shall be divided equally between the Centre and the States;
vii. The division of the taxpayers may be switched between the Centre and the States at such interval as may be decided by the Council;
viii. The above arrangement shall be reviewed by the Council from time to time;

ix. Both the Central and the State tax administrations shall have the power to take intelligence-based enforcement action in respect of the entire value chain;

x. Powers under the IGST Act shall be cross-empowered to the State tax administration on the same basis as under the CGST and the SGST Acts either under law or under Article 258 of the Constitution but with the exception that the Central tax administration shall alone have the power to adjudicate a case where the disputed issue relates to place of supply, or any issue relating to import or export of goods or services, or when an affected State requests that the case be adjudicated by the CGST authority;

xi. The territorial water within the twelve nautical miles shall be treated as the territory of the Union of India unless the Hon'ble Supreme Court decides otherwise in the on-going litigation on the issue but the power to collect the State tax in the territorial waters shall be delegated by the Central Government to the States.

Agenda Item 4: Discussion on issues of considering sale within twelve nautical miles as inter-state or intra-state sale

29. This agenda item was covered during the discussion on agenda item 3.

Agenda Item 5: Date of the next meeting of the GST Council

30. Before discussing the next date of the meeting, the Council briefly discussed the date of implementation of GST. The Hon'ble Minister from Maharashtra suggested that GST should be implemented from 1st April, 2017. The Hon'ble Minister from Assam stated that it was not desirable to change the tax regime in the middle of the financial year and suggested that it should be implemented from 1st April, 2017. The Hon'ble Minister from Kerala stated that the decision could not be rushed to implement GST from 1st April, 2017 and that it could also be implemented from July or August, 2017. The Hon'ble Minister from Bihar expressed his preference for introducing GST from 1st April, 2017 but if it was not possible, he stated that it must be implemented from 1st July, 2017. The Hon'ble Minister from Karnataka suggested that there must be a time schedule for each task for timely roll out of GST. The Hon'ble Chairperson stated that the next step for the Council was to approve the cleaned draft of the Model GST Law, IGST Law and the GST Rules. The Hon'ble Chairperson asked the officers of Law Committee as to by when the revised Model GST Law could

be brought before the Council. Shri Upender Gupta, Commissioner (GST), CBEC stated that the Tribunal provisions and certain provisions of law that the Council had directed to examine would need to be discussed in the Council as part of the revised Model GST Law. He also informed that after the revised Model GST Law had been put in the public domain on 26 November, 2016, several comments had been received and on this account, about 15 to 20 minor changes might be needed. On enquiry from the Hon'ble Chairperson, he informed that the revised Model GST Law could be brought to the Council for its consideration by around 15 February, 2017. The Hon'ble Minister from Karnataka stated that the registration process was on going and that the status of fitment exercise for rates of tax was not known. The Hon'ble Minister from West Bengal stated that adequate time was needed for rate of taxes to be put into the ERP (Enterprise Resource Planning) of the taxpayers. The Hon'ble Minister from Tamil Nadu stated that 1st July, 2017 appeared a more practical date for implementation of GST. The Hon'ble Minister from Karnataka also concurred with this observation. The Principal Secretary (Revenue), Telangana stated that an effort could be made to implement GST by 1st April, 2017 and if it was not feasible, it should be implemented from 1st July, 2017. The Hon'ble Chairperson observed that the officers dealing with law would also need to work on the rates under GST which could spill into March, 2017 and in this view the deadline of 1st April, 2017 could be a major challenge. After further discussion the Council unanimously agreed to extend the date of GST rollout to 1st July, 2017.

31. After discussion, the Council agreed that its next meeting would be held on 18 February 2017.

32. The meeting ended with a vote of thanks to the Chair.

Annexure 1

List of Ministers who attended the 9th GST Council Meeting on 16 January 2017

S No	State/Centre	Name of the Minister	Charge
1	Govt of India	Shri Arun Jaitley	Finance Minister
2	Govt of India	Shri Santosh Kumar Gangwar	Minister of State for Finance
3	Puducherry	Shri V. Narayanasamy	Chief Minister
4	Gujarat	Shri Nitinbhai Patel	Deputy Chief Minister
5	Assam	Dr. Himanta B. Sarma	Finance Minister
6	Bihar	Shri Bijendra Prasad Yadav	Minister, Commercial Taxes
7	Haryana	Captain Abhimanyu	Minister, Excise & Taxation
8	Himachal Pradesh	Shri Prakash Chaudhary	Minister, Excise & Taxation
9	Jharkhand	Shri Amar Kumar Bauri	Minister, Revenue
10	Karnataka	Shri Krishna Byregowda	Minister for Agriculture
11	Kerala	Dr. Thomas Issac	Finance Minister
12	Maharashtra	Shri Sudhir Mungantiwar	Finance Minister
13	Mizoram	Shri Lalsawta	Finance Minister
14	Rajasthan	Shri Rajpal Singh Shekhawat	Minister for Industries
15	Tamil Nadu	Shri K. Pandiarajan	Minister, School Education, Sports & Youth Welfare
16	Telangana	Shri Etela Rajender	Finance Minister
17	West Bengal	Dr. Amit Mitra	Finance Minister

Annexure 2

List of Officers who attended the 9th GST Council Meeting on 16 January 2017

S No	State/Centre	Name of the Officer	Charge
1	Govt of India	Dr. Hasmukh Adhia	Secretary, GST Council & Department of Revenue
2	Govt of India	Shri Najib Shah	Permanent Invitee to GST Council & Chairman, CBEC
3	Govt of India	Shri Arvind Subramanian	Chief Economic Adviser
4	Govt of India	Shri Ram Tirath	Member (GST), CBEC
5	Govt of India	Shri Mahender Singh	Director General, DG-GST
6	Govt of India	Shri P.K. Jain	Principal Commissioner, (AR), CESTAT, CBEC
7	Govt of India	Shri B.N. Sharma	Additional Secretary, Department of Revenue
8	Govt of India	Shri Vivek Johri	Principal Commissioner, Customs, Delhi, CBEC
9	Govt of India	Shri P.K. Mohanty	Advisor (GST), CBEC
10	Govt of India	Shri Alok Shukla	Joint Secretary (TRU), Department of Revenue
11	Govt of India	Shri Upender Gupta	Commissioner (GST), CBEC
12	Govt of India	Shri Udai Singh Kumawat	Joint Secretary, Department of Revenue
13	Govt of India	Shri Amitabh Kumar	Joint Secretary (TRU), Department of Revenue
14	Govt of India	Shri G.D. Lohani	Commissioner, CBEC
15	Govt of India	Shri Hemant Jain	Advisor to MoS
16	Govt of India	Shri D.S.Malik	ADG, Press, Ministry of Finance
17	Govt of India	Shri Paras Sankhla	OSD to FM
18	Govt of India	Shri Ravneet Singh Khurana	Deputy Commissioner, GST Policy
19	Govt of India	Shri Siddharth Jain	Assistant Commissioner (GST), CBEC
20	Govt of India	Shri Mahar Singh	Assistant Director, Press, MoF
21	Govt of India	Shri S.P. Bhatia	Additional PS to FM
22	GST Council	Shri Arun Goyal	Additional Secretary
23	GST Council	Shri Shashank Priya	Commissioner

S No	State/Centre	Name of the Officer	Charge
24	GST Council	Shri Manish K Sinha	Commissioner
25	GST Council	Shri G.S. Sinha	Joint Commissioner
26	GST Council	Ms. Thari Sitkil	Deputy Commissioner
27	GST Council	Shri Rakesh Agarwal	Assistant Commissioner
28	GST Council	Shri Kaushik TG	Assistant Commissioner
29	GST Council	Shri Sandeep Bhutani	Superintendent
30	GST Council	Shri Shekhar Khansili	Superintendent
31	GST Council	Shri Manoj Kumar	Superintendent
32	GST Council	Shri Amit Soni	Inspector
33	GST Council	Shri Alok Bharti	Inspector
34	GST Council	Shri Anis Alam	Inspector
35	GST Council	Shri Ashish Tomar	Inspector
36	GST Council	Shri Sharad Kumar Verma	PA to Commissioner
37	GST Council	Shri Sher Singh Meena	Tax Assistant
38	Andhra Pradesh	Shri J. Syamala Rao	Commissioner, Commercial Taxes
39	Andhra Pradesh	Shri T. Ramesh Babu	Additional Commissioner, Commercial Taxes
40	Andhra Pradesh	Shri D. Venkateswara Rao	OSD, Revenue
41	Arunachal Pradesh	Shri Marnya Ete	Secretary & Commissioner, Commercial Taxes
42	Arunachal Pradesh	Shri Ando Pankaj	Deputy Commissioner, Legal
43	Arunachal Pradesh	Shri Tapas Dutta	Assistant Commissioner, VAT
44	Arunachal Pradesh	Shri Nakut Padung	Superintendent
45	Assam	Shri Anurag Goel	Commissioner, Commercial Taxes
46	Bihar	Ms. Sujata Chaturvedi	Principal Secretary & Commissioner, Commercial Taxes
47	Bihar	Shri Ajitabh Mishra	Assistant Commissioner, Commercial Taxes
48	Bihar	Shri Virendra Kumar	PS to Minister

S No	State/Centre	Name of the Officer	Charge
49	Chhattisgarh	Ms. Sangeetha P	Commissioner, Commercial Taxes
50	Chhattisgarh	Shri Khemraj Jhariya	Additional Commissioner, Commercial Taxes
51	Delhi	Shri H. Rajesh Prasad	Commissioner, VAT
52	Delhi	Shri Anand Kumar Tiwari	Joint Commissioner, GST
53	Goa	Shri Dipak Bandekar	Commissioner, Commercial Taxes
54	Gujarat	Dr. P.D. Vaghela	Commissioner, Commercial Taxes
55	Gujarat	Ms. Mona Khandhar	Secretary (Economic Affairs)
56	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary
57	Haryana	Shri Shyamal Misra	Commissioner, Excise & Taxation
58	Haryana	Shri Vidya Sagar	Joint Commissioner, Excise & Taxation
59	Haryana	Shri Rajeev Chaudhary	Deputy Commissioner, Excise & Taxation
60	Himachal Pradesh	Shri Pushpendra Rajput	Commissioner, Excise & Taxation
61	Himachal Pradesh	Shri K.L. Negi	OSD to Excise & Taxation Minister
62	Jammu & Kashmir	Shr P.I. Khateeb	Commissioner, Commercial Taxes
63	Jammu & Kashmir	Shri P.K. Bhat	Additional Commissioner, Commercial Taxes
64	Jharkhand	Shri Sushant Kumar Mukherjee	Private Secretary to the Minister
65	Jharkhand	Shri Sanjay Kumar Prasad	Joint Commissioner, Commercial Taxes
66	Jharkhand	Shri G.S. Kapardar	Assistant Commissioner, Commercial Taxes
67	Karnataka	Shri Ritvik Pandey	Commissioner, Commercial Taxes
68	Kerala	Shri P. Mara Pandiyan	Additional Chief Secretary (Taxes)
69	Kerala	Dr. Rajan Khobragade	Commissioner, Commercial Taxes
70	Madhya Pradesh	Shri Raghwendra Kumar Singh	Commissioner, Commercial Taxes
71	Madhya Pradesh	Shri Sudip Gupta	Deputy Commissioner
72	Maharashtra	Shri Rajiv Jalota	Commissioner, Sales Tax
73	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, Sales Tax

S No	State/Centre	Name of the Officer	Charge
74	Meghalaya	Shri Abhishek Bhagotia	Commissioner, Taxes
75	Meghalaya	Shri L. Khongsit	Assistant Commissioner, Taxes
76	Mizoram	Shri K.S. Thanga	Parliamentary Secretary, Taxation
77	Mizoram	Shri Umakant	OSD to Government of Mizoram
78	Mizoram	Shri L.H. Rosanga	Joint Commissioner, Taxes
79	Mizoram	Shri R. Zosiamliana	Deputy Commissioner, Taxes
80	Nagaland	Shri Asangba Chuba Ao	Commissioner, Taxes
81	Odisha	Shri Tuhin Kanta Pandey	Principal Secretary (Finance)
82	Odisha	Shri Saswat Mishra	Commissioner, Commercial Taxes
83	Odisha	Shri Sahadev Sahu	Joint Commissioner, Commercial Taxes
84	Puducherry	Dr. V. Candavelou	Secretary (Finance)
85	Puducherry	Shri G. Srinivas	Commissioner, Commercial Taxes
86	Punjab	Shri Satish Chandra	Additional Chief Secretary
87	Punjab	Shri Rajeev Gupta	Advisor (GST), Govt of Punjab
88	Punjab	Shri Varun Roojam	Commissioner, Excise & Taxation
89	Punjab	Shri Kumar Saurabh	Additional Commissioner, Excise & Taxation
90	Sikkim	Shri Manoj Rai	Joint Commissioner, Commercial Taxes
91	Rajasthan	Shri Praveen Gupta	Secretary (Finance - Revenue)
92	Rajasthan	Shri Alok Gupta	Commissioner, Commercial Taxes
93	Rajasthan	Shri Ketan Sharma	Deputy Commissioner (GST)
94	Tamil Nadu	Dr. C. Chandramouli	Additional Chief Secretary & Commissioner, Commercial Taxes
95	Tamil Nadu	Shri K. Gnanasekaran	Additional Commissioner, Commercial Taxes
96	Telangana	Shri Somesh Kumar	Principal Secretary
97	Telangana	Shri Anil Kumar	Commissioner, Commercial Taxes
98	Telangana	Shri Laxminarayan Jannu	Joint Commissioner, Commercial Taxes

S No	State/Centre	Name of the Officer	Charge
99	Uttarakhand	Shri Vipin Chand	Additional Commissioner, Commercial Taxes
100	Uttarakhand	Shri Yashpal Singh	Deputy Commissioner, Commercial Taxes
101	Uttar Pradesh	Shri Mukesh Kumar Meshram	Commissioner, Commercial Taxes
102	Uttar Pradesh	Shri S.C. Dwivedi	Special Secretary
103	Uttar Pradesh	Shri Vivek Kumar	Additional Commissioner, Commercial Taxes
104	Uttar Pradesh	Shri Niraj Kumar Maurya	Assistant Commissioner, Commercial Taxes
105	West Bengal	Ms. Smaraki Mahapatra	Commissioner, Commercial Taxes
106	West Bengal	Shri Khalid A Anwar	Senior Joint Commissioner, Commercial Tax
107	GSTN	Shri Navin Kumar	Chairman
108	GSTN	Shri Prakash Kumar	CEO

Annexure 3

List of Representatives from the Power Sector who attended the 9th GST Council Meeting on 16 January 2017

S No	Sector/Ministry	Name	Designation
1	Ministry of Power	Shri Pradeep Kumar Pujari	Secretary
2	Ministry of Power	Shri Raj Pal	Economic Adviser
3	Ministry of Power	Shri Somit Das Gupta	Member (E&C), CEA
4	Power Sector	Shri K.P. Gupta	Executive Director, NTPC
5	Power Sector	Shri Atul Gupta	Consultant (GST)
6	Power Sector	Shri Ajay Kapoor	CEO, Tata Power
7	Ministry of New & Renewable Energy	Shri Rajeev Kapoor	Secretary
8	Ministry of New & Renewable Energy	Shri Santosh Vaidya	Joint Secretary
9	Ministry of New & Renewable Energy	Shri Ruchin Gupta	Deputy Secretary