



Agenda for

46th GST Council Meeting

31 December 2021





GST Council Secretariat

New Delhi

5th Floor, Tower-II, Jeevan Bharti Building, New Delhi

29th December 2021

OFFICE MEMORANDUM

Subject: Notice for the 46th Meeting of the GST Council scheduled to Convene on 31st December 2021

The undersigned is directed to refer to the subject stated above and to convey that the 46th Meeting of the GST Council will be held on 31st December 2021 in New Delhi at 1100 hours under the provisions contained in the proviso to sub-clause (2) of clause 3 of the Procedure and Conduct of Business Regulations of the GST Council.

2. The venue, agenda item and other details for the 46th Meeting of the GST Council will be communicated in due course of time.

3. Keeping in view the Covid-19 related protocols, it is requested that participation from each State may be limited to 2 officers in addition to the Hon'ble Member of the GST council.

4. Kindly convey the invitation to Hon'ble Member to attend the 46th Meeting of the GST Council.

(-Sd-)

(Tarun Bajaj)

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

Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.

3. The Chief Secretaries of all the State Governments, Union Territories of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.

4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.

5. Chairman, GST Network

Agenda Note

The GST Council, in its 45th meeting, had made certain recommendations for revision in GST rate, mostly to correct inverted duty structure and other anomalies. This includes revision of rates in textiles sector which shall come into effect from the 1st January, 2022.

2. However, a reference, dated 29.12.2021, has been received from Gujarat stating that the recommendation of the GST Council to increase the GST rates on textiles from 5% to 12%, may impact a large number of tax payers dealing in textile sector and that the sector has argued that such a decision may create a negative impact resulting in drop in demand and recession. It has been requested to put the decision on hold and the matter may be considered in the next GST Council meeting. Representations have also been received from trade.

3. In view of the above, the matter is being placed before the Council for its consideration.