



**Goods and Services Tax Council**  
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**F.No.: 341/Profiling of Taxpayers /GSTC/2019**  
**15.07.2019**

**OFFICE MEMORANDUM**

**Sub: Constitution of Committee of Officer (CoO) on risk-based management of taxpayer under GST regime –reg.**

With the approval of Competent Authority, a Committee of Officers (CoO) on risk-based management of taxpayers under GST regime has been constituted. The '**CoO on risk-based management of taxpayers under GST regime**' shall consist of the following members:

S. No.	Name (S/Shri)	Designation & State
1.	P.D. Vaghela ( <i>Co-Convener</i> )	Chief Commissioner of State Tax, Govt of Gujarat
2.	V.P. Singh	Excise & Taxation Commissioner, Govt of Punjab
3.	Srikar M.S.	Commissioner of State Tax, Govt. of Karnataka
4.	Upender Gupta ( <i>Co-Convener</i> )	Pr. Commissioner, GST Policy Wing, CBIC
5.	Manish Kumar Sinha	Joint Secretary (TRU-II), CBIC,
6.	Ritvik Pandey	Joint Secretary (Revenue), Deptt. of Revenue
7.	Sanjay Gupta	Addl. DG, DG ARM, CBIC
8.	Dheeraj Rastogi	Joint Secretary, GST Council
9.	Manish Saxena	Addl. DG, DG System and Data Management
10.	Vashishtha Prasad	SVP, GSTN

2. The Terms of reference (ToR) for the **CoO on risk-based management of taxpayers under GST regime** shall be to study, examine and suggest:

- the modalities of KYC verification of a taxpayer through various agencies, parameters for risk-based profiling of a taxpayers so as to identify 'risky' entity in an automated manner;
- the modalities for assessing financial credibility of a taxpayer vis-à-vis his GST profile and also suggest various threshold limits for such target taxpayers;
- reasonable restrictions/interventions to be imposed on taxpayer based on risk parameters to regulate issue of invoice, utilization of ITC, passing of ITC, refunds etc.;



- d. changes required, if any, in the GST Law and Rules to enable profiling and regulating risky taxpayer, including invocation of penal provisions in case of failure to undertake the desired verification/compliance for KYC;
  - e. measures for implementation of suggested risk-based management on immediate basis and any other measures, mechanism and machinery to check and curb multiple types of frauds.
3. The **CoO on risk-based management of taxpayers under GST regime** may invite officers from Centre and States, as may be required. Representative from National Informatics Centre (NIC) and technical experts/trade members may also be invited for consultation, as may be required.
  4. The **CoO on risk-based of taxpayers under GST regime** may submit its report within a period of one month.
  5. This issues with the approval of the of the Revenue Secretary, Govt. of India.



(Rakesh Agarwal)

Under Secretary to GST Council

To

**All Members of the CoO on risk-based management of taxpayers under GST**

Copy to

- 1) OSD to the Revenue Secretary, North Block, New Delhi
- 2) PPS to the Chairperson, CBIC, North Block, New Delhi
- 3) PPS to the Special Secretary, GST Council Secretariat



Under Secretary to GST Council