

OFFICE OF THE GOODS AND SERVICES TAX COUNCIL
Tower-II, 5th Floor, Jeevan Bharti Building,
Connaught Place, New Delhi

F. No. 182/Committee-7/GoM/Restaurants/-GSTC/2017

Date: 7/10/2017

OFFICE MEMORANDUM

In pursuance of decision taken in the 22nd Meeting of GST Council held on 6 October 2017 at Vigyan Bhavan, New Delhi, a Committee of Group of Ministers (GoM), who are also Members of the GST Council, has been constituted to examine measures to make the Composition Scheme more attractive and to revisit GST Tax Structure on Restaurants. Committee shall consist of the following Members:

S. No.	Name, designation & organisation	
1.	Dr. Himanta Biswa Sarma, Hon'ble Finance Minister, Govt. of Assam	Convenor
2.	Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister, Govt. of Bihar	Member
3.	Dr. Haseeb Drabu, Hon'ble Finance Minister, Govt. of Jammu & Kashmir	Member
4.	Shri Manpreet Singh Badal, Hon'ble Finance Minister, Govt of Punjab	Member
5.	Shri Amar Agrawal, Hon'ble Minister of Commercial Taxes, Govt. of Chattisgarh	Member

2. The terms of reference of the Committee of Group of Ministers shall be to examine:
 - a. whether turnover of exempted goods can be excluded from the total turnover threshold for levying tax under the Composition Scheme;
 - b. can Composition Scheme be extended to Taxpayers making inter-state outward supplies of Goods;
 - c. whether Input Tax Credit can be made available to registered persons receiving inward supplies from Composition Dealers;
 - d. the Tax Structure of different categories of Restaurants, with a view to their possible rationalisation/reduction.
3. The Committee of GoM will be assisted by the Additional Secretary, GST Council in its work.
4. This issues with the approval of the Hon'ble Union Finance Minister and Chairperson, GST Council.

(-Sd-)
(Arun Goyal)
Additional Secretary

Copy to:

- 1) PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi;
- 2) PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi;
- 3) All Members of GoM;
- 4) The Nodal officers of the State of Assam, Bihar, Jammu & Kashmir, Punjab, Chhattisgarh, with the request to intimate the Hon'ble Ministers regarding their nomination as Members of the Group of Minister on Composition Scheme and Restaurant Sector;
- 5) Nodal officers of all the States;
- 6) The Revenue Secretary, North Block, New Delhi;
- 7) Chairperson, CBEC, North Block, New Delhi;

(-Sd-)
Additional Secretary