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

F.No.: 844/GoM for Revenue Analysis/GSTC/2018

Dated: 01.01.2019

## OFFICE MEMORANDUM

Sub: Constitution of Group of Minister (GoM) on Analysis of Revenue from GST -reg.

In pursuance of decision in the 31<sup>st</sup> meeting of GST Council held on 22<sup>nd</sup> December 2018 at New Delhi, a Group of Ministers (GoM) on Analysis of Revenue from GST has been constituted. The 'GoM on Analysis of Revenue from GST' shall consist of the following members:

| S.<br>No. | Name                       | Designation & State  |          |
|-----------|----------------------------|--|----------|
| 1.        | Shri Sushil Kumar Modi     | Hon'ble Deputy Chief Minister, Govt. of Bihar  | Convenor |
| 2.        | Shri Krishna Byre Gowda    | Hon'ble Minister of Rural Development, Law & Parliamentary Affairs, Govt. of Karnataka | Member   |
| 3.        | Dr. T. M. Thomas Isaac     | Hon'ble Finance Minister, Govt of Kerala   | Member   |
| 4.        | Shri Manpreet Singh Badal  | Hon'ble Finance Minister, Govt. of Punjab  | Member   |
| 5.        | Shri Shashi Bhushan Behera | Hon'ble Minister of Finance & Excise, Govt. of Odisha                                  | Member   |
| 6.        | Capt. Abhimanyu            | Hon'ble Minister of Excise & Taxation, Govt. of Haryana                                | Member   |
| 7.        | Shri Mauvin Godinho        | Hon'ble Minister of Panchayats, Govt of Goa  | Member   |

- 2. The Terms of reference (ToR) for the GoM on Analysis of Revenue from GST shall be as follows:
  - i. Analyse State-wise trends of revenue collection, both pre-GST and post GST;
  - ii. Analyse structural patterns emerging out of certain major sectors of economy affecting the revenue collection, including the services sector;
  - iii. Identify underlying reasons for deviations in revenue collection trends vis-a-vis original assumption arrived at during design and implementation of GST, in particular less than expected revenue collection of some of the major consuming States;

- iv. Undertake data analytics using econometric and statistical tools on the issues at i, ii and iii above;
- v. Suggest suitable measures/Policy intervention for course correction for revenue augmentation, particularly for the States suffering high revenue shortfall.
- 3. The GoM **on Analysis of Revenue from GST** shall be assisted by a Committee of officers from Centre and States; and experts drawn from organizations like National Institute of Public Finance and Policy (NIPFP) and National Council for Applied Economic Research (NCAER).
- 4. Secretary for the GoM for States Revenue Analysis shall be Shri Ritvik Pandey, Joint Secretary, Department of Revenue.
- 5. This issues with the approval of the Hon'ble Union Finance Minister and Chairperson, GST Council.

(Dheeraj Rastogi) Joint Secretary, GST Council

## Copy to:

- 1) All Members of GoM
- 2) Revenue Secretary, North Block, New Delhi
- 3) Chairperson, CBIC, North Block, New Delhi
- 4) Special Secretary, GST Council Secretariat
- 5) Conveners of Law Committee, Fitment Committee and IT Committee
- 6) Commissioner (GST Policy Wing), CBIC
- 7) Joint Secretary, TRU-I, Department of Revenue
- 8) Joint Secretary, TRU-II, Department of Revenue
- 9) Joint Secretaries, GST Council Secretariat
- 10) Chairman, GSTN
- 11) The Nodal officers of all States/UTs with the request to intimate the Hon'ble Member of GST Council about constitution of the GoM for Revenue Analysis
- 12) PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
- 13) PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi