



A STORY OF EXTRAORDINARY NATIONAL AMBITION

Journey continues..



APRIL 2019
GST Council Secretariat

A story of extraordinary national ambition, continued

The Goods and Services Tax

GST is a consumption tax based on the credit invoice method where only the value addition at each stage is taxed, with seamless flow of credit along the supply chain. It subsumed in its ambit a large number of consumption taxes that previously existed in India, administered separately by the Centre and the States, resulting in a greatly rationalized taxation structure.

The umbrella system of GST inter alia integrated the tax administrations of the Federal and State Governments, making it a single interface for the taxpayers, creating an IT backbone that would match the details of inward & outward supplies at the level of line items, eliminating the cascading effect of taxes thereby making the country's exports more competitive in the global market and finally removing once and for all the age-old system of check posts for inter-State movement of goods.

Besides altering the industrial landscape of the country, GST is also a never-heard-before experiment in fiscal federalism. Cutting across ideologies, politicians, policy makers and tax administrators negotiated, bargained and arrived at decisions – all in the interest of greater common good. The legislations that made up GST were put in public domain for feedback multiple times at each stage, empowering all the stakeholders to deliberate on what kind of future they wanted to help design, in the truest spirit of democracy.

Primarily, GST is a tax levied on the supply of goods and services. In case of an inter-state supply, it is called integrated tax, levied by the Federal Government, administered jointly by the Centre and the States and later apportioned between them. In the case of an intra-state supply, it is levied in two components – the federal tax, levied by the Federal Government and the state tax/union territory tax, levied by the respective administrations.

Genesis of GST

The Kelkar Task Force on the Fiscal Responsibility and Budget Management (FRBM) Act, 2003 suggested a comprehensive GST based on the Value Added Tax principle. The proposal to introduce a National-level GST was first mooted in the Budget Speech in the year 2006. The responsibility of preparing a Design and Road Map for the implementation of GST was assigned to the Empowered Committee of State Finance Ministers (EC). Based on inputs from the Government of India and the States, the EC released its First Discussion Paper on Goods and Services Tax in November 2009. The Constitution (115th Amendment) Bill was introduced in the Lok Sabha in March 2011. However, the issue of payment of compensation to the States for loss of revenue remained an important bone of contention between the Centre and the States, and in the face of resistance in the Parliament, the Constitution (115th Amendment) Bill was referred to the Standing Committee on Finance for examination. Deliberations between the Centre and the States on the Constitutional Amendment Bill continued in the Empowered Committee till the dissolution of the 15th Lok Sabha in May 2014, however no consensus could be formed around the contentious issues of compensation, treatment of petroleum products and subsuming of entry tax. The amendment bill lapsed with the dissolution of the 15th Lok Sabha.

In June 2014, the draft Constitution Amendment Bill was sent to the Empowered Committee after approval of the new Government. Trust deficit plagued all dialogues between the Centre and the States on GST. States had apprehensions about surrendering their taxation jurisdiction, treatment of petroleum products, subsuming of taxes such as entry tax and purchase tax and getting adequate compensation for any loss of revenue for five years. The Union Finance Minister met with the Chairman of the Empowered Committee and Finance Ministers of States on 3rd July 2014 and 11th December 2014. He further met the Chairman of the Empowered Committee and Finance Ministers of Gujarat, Haryana, Punjab, Tamil Nadu and Karnataka on 15th December 2014. All the pending contentious matters were resolved in these two meetings, wherein it was decided that a provision would be inserted in the Constitution Amendment Bill itself for payment of compensation to the States for the first five years post implementation of GST and that the GST Council would recommend the date on which GST would be made applicable on petroleum products. In terms of this broad consensus, the Government sought the approval of the Cabinet to introduce the revised Constitution (122nd Amendment) Bill in the Parliament. The Constitution (122nd Amendment) Bill, 2014, was thus introduced in the Lok Sabha on 19th December 2014.

In the meanwhile, to bridge the trust deficit, the Union Finance Minister also obtained the approval of the Cabinet for paying compensation to the States for loss of revenue caused to them on account of reduction in the rate of CST from 4% to 2%, for the years 2010-11, 2011-12 and 2012-13, over a three-year period beginning 2014-15. This had been a long-standing demand of the States and non-payment of this compensation amount in the past years had adversely affected the deliberations between the Centre and the States.

The Constitution (122nd Amendment) Bill was passed by the Lok Sabha on 6th May 2015, and was sent to Rajya Sabha for consideration. In Rajya Sabha, the Bill was sent to a Select Committee for examination on 12th May 2015. The Select Committee submitted its report on 22nd July 2015. Thereafter, the Bill was passed by both Houses of the Parliament on 8th August 2016. After ratification by 50% of the States, the Constitution (101st Amendment) Act, 2016 was assented to by the President on 8th September 2016. After the passing of this first and biggest hurdle, the process for bringing this historic reform acquired significant momentum.

After over ten years of rigorous and widespread consultations, the Goods and Services Tax was implemented on 1st July, 2017. Since then, the GST Council, the apex body of policy formulation in the new indirect tax regime, has met 16 times. In these meetings, more than 150 agenda items were dealt with.



Since last one year, the Council has been witness to many improvements in the economy such as the increased formalization of the economy and widening of the tax base, as highlighted by the Economic Survey 2017-18.

Tax Base

- Adjusting the base for double and triple counting, the GST has increased the number of unique indirect taxpayers by more than 50 percent, a substantial 3.4 million

Formality

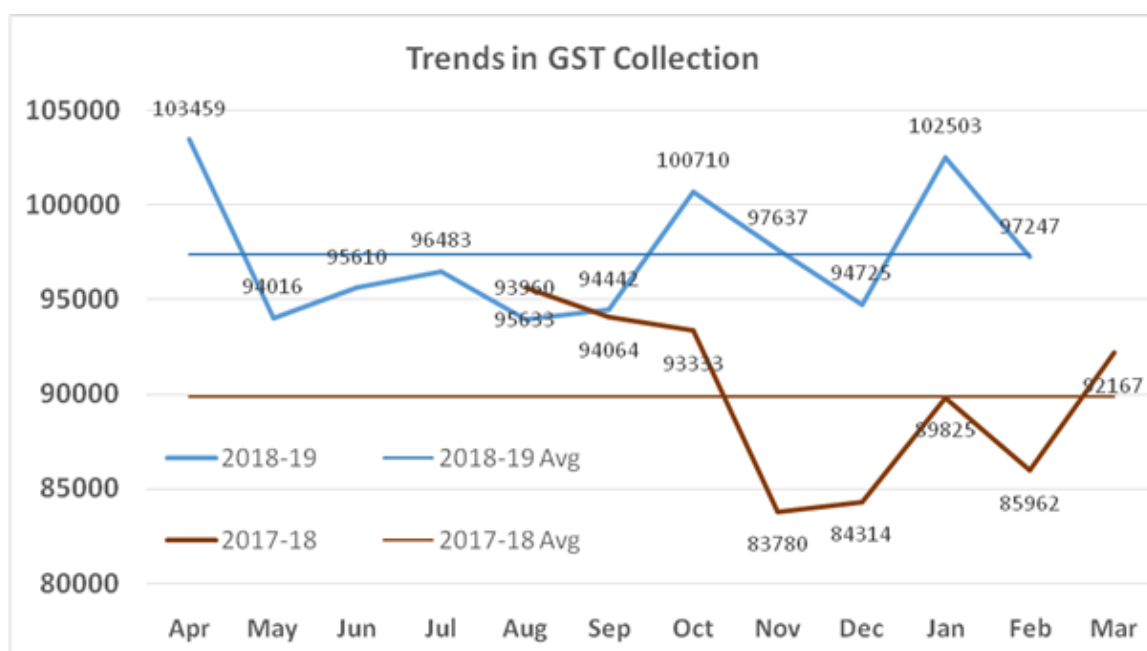
- 54.3 per cent of those eligible to register under the composition scheme, chose instead to be regular filers

Average Tax Incidence

- Under GST regime, tax incidence reduced significantly

Tax Revenue

- Monthly average of GST Collection over last financial year was Rs. 89,885 Crore; This figure increased to an average of Rs.97,000 Crore in 2018-19 registering a growth rate of approximately 9% despite multiple rate cuts recommended by the Council



Comparison of trends in Revenue in 2017-18 and 2018-19;

[Source: Ministry of Finance, PIB Press release dated 01 March 2019]

A unique experiment in public policy, this body epitomizes the federal setup envisaged by the Constitution. In its attempt to preserve and provide for differing opinions of different States, the Council has evolved a unique style of functioning of allowing detailed and threadbare discussion on every agenda point but finally deciding the issue by consensus. Though it is a political body, the

discussions have been based on technical merits of an issue. There is remarkable eloquence and camaraderie in the Council meetings.

The way of the Council:

Conduct of the meetings:

Though the Constitution mandates that the Council should meet at least once in every quarter of a financial year, it has been meeting much more frequently, on an average once every 45 days. A tradition of holding some meetings outside Delhi to promote greater integration has been adopted. To respond to pressing issues, the Council also started meeting virtually through Video Conference.

Principle of unanimity:

For the first time in India's history, an important subject such as the power of taxation is shared between the States and the Centre. Given the diversity of the needs and resource bases of the States, it is only natural that there would be difference of opinion among the States. However, propounded by the honourable Chairman of the Council, the Council has always adhered to the principle of unanimity. In a situation where such concurrence was not possible, the Council devised the following methods to achieve the objective.

The GST Council is India's first experience at cooperative-federalism based decision-making authority. We cannot afford to risk a failure and, therefore, it's functioning has to arouse confidence amongst all States. – Arun Jaitley, Hon'ble Finance Minister

Groups of Ministers(GoMs):

Whenever concurrence of the members of the Council was hard to achieve, or when an issue required in-depth discussion or wider consultation, the Council formed sub-groups of Ministers similar to Parliamentary Committees, to look into the issues and build consensus. Till now, 10 such Groups of Ministers have been formed to consider specific issues:



[Picture from a meeting of GoM on IT Challenges]

GoM on IT challenges

- Constituted on 12 September 2017, this GoM has met 10 times to monitor the progress in solving the IT issues raised by taxpayers. These meetings also have participation from senior management of the IT vendor to establish a system of accountability and rapid deployment of solutions.

GoM on Restaurant Sector, Composition Scheme

- Constituted on 07 October 2017, this GoM examined measures to make the Composition Scheme more attractive and revisiting the GST tax structure on Restaurants.

GoM on Reverse Charge Mechanism

- Constituted on 21 March 2018, this GoM looked into the issue of introducing Reverse Charge Mechanism on Composition and other categories of taxpayers

GoM on Incentivizing Digital Payments

- This GoM was constituted on 04 May 2018, to examine issues relating to agenda on 'incentivizing Digital Payments'

GoM on Sugar Cess

- This GoM was constituted on 04 May 2018, to look into the proposal of imposing a Cess on Sugar to help the sugarcane farmers.

GoM on MSME

- This GoM was constituted on 04 August 2018 to look into the concerns raised by MSMEs and examine various recommendations by the Officers Committees in easing the burden on MSMEs.

GoM on Revenue Mobilization

- This GoM was constituted on 28 September 2018, to examine modalities for revenue mobilisation in case of Natural Calamities and Disasters.

GoM on Revenue Analysis

- As the decisions taken in the GST Council have an impact on the Revenues of the Centre and the States, it was suggested that a GoM may be formed to look into the structural patterns emerging out of revenue trends, impact on various major sectors of the economy, to identify underlying reasons for deviations in revenue collection trends vis-a-vis expected trends.
- This GoM is also assisted by Officers from the Centre and the States, as well as by experts from organizations like National Institute of Public Finance and Policy (NIPFP), National Council for Applied Economic Research(NCAER)

GoM on Real Estate

- This GoM is formed on 15.01.2019 to look into ways for boosting real estate sector and examine the rates of GST and the levy on various developmental rights

GoM on Lottery

- This GoM was constituted on 15.01.2019 to look into the issues of different tax rates applied on State-authorized lotteries, lotteries organized by the States

Recommendations of some of the Groups of Ministers like the GoM on Restaurant Sector, GoM on Reverse Charge Mechanism have been accepted by the Council. GoM on IT challenges is a standing GoM which is monitoring and guiding the IT implementation aspect of GST. Other GOMs are at various stages of deliberation. The GoMs have helped to find common ground with respect to the issues referred to them. These GoMs afford an element of nimbleness to the proceedings of the Council by meeting as frequently as situations demand.

Officer Committees:

Time and again, in the debates of the Council, few issues emerged which needed further technical examination. To consider these, the Council formed the following 19 committees with officers from the States and the Centre.

GST Implementation Committee (GIC)

- Even though the GST Council meets regularly, few issues that need immediate attention and implementation are looked into by this Committee and its decisions are placed before the Council for information. The GIC has met 25 times so far.

IT Grievance Redressal Committee

- There were at times technical glitches in filing claims of input tax credit available as per the previous tax regime of Central Excise, Service Tax, and VAT (Tran-1) etc., This Committee looks into such grievances and recommends corrective action. The Committee has met five times so far. After the Council's decision, the mandate of the ITGRC has been expanded to cover non-technical issues as well.

Law Committee

- Throughout the year, the industry associations, taxpayers, professional bodies etc., make representations regarding changes in rules or request for clarifications to be issued. Such legal aspects are dealt with by this Committee. Since the launch of GST, this Committee has met 29 times in which around 240 decisions were taken. Around 100 Circulars and 140 Notifications were issued to implement these decisions.

Fitment Committee

- Representations and references regarding the rate of tax on different products, services are looked into by this Committee. The Committee regularly meets with stakeholders such as industry bodies and associations, to consider their representations regarding the fitment of GST rates on different products and associations.

IT Committee

- This Committee deals with the IT issues, coordinating with the IT vendor, GSTN and other stakeholders. As the GST regime continues to evolve and is significantly based on technology platform, various nudges are necessary from time to time. This Committee overlooks such changes, making sure schedules are adhered to with respect to IT development.

Publicity and outreach Committee

- In the first year of GST, a need was felt to educate and generate awareness among the taxpayers regarding the provisions of GST law. This Committee was in-charge of these activities.

Committee on Exports

- To make sure that the new GST regime did not adversely affect the export environment of the country, this Committee was constituted to deal with the problems specific to exporters and suggest ways to ease their transition into the GST regime.

Committee on Return Filing

- The return design under GST required matching of invoice details declared by buyers and sellers. It was felt that the system was complex and cumbersome for the taxpayers. This committee was constituted to simplify the returns and suggest new formats that would reduce the compliance burden on the taxpayers.

Committee on Invoice

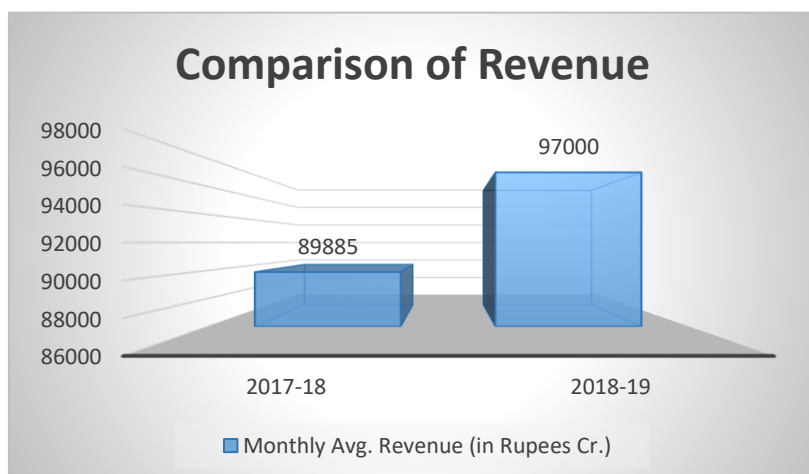
- This Committee was constituted to look into the proposed Online Invoice Number Generation System. Models of Electronic Invoicing as practiced in Latin American countries are being studied in this Committee.

Committee on Lottery

- The issue of taxation of lotteries conducted by the States required further study. This Committee was constituted to look into the issues therein. The Committee was mandated to examine and recommend ways to enable flow of GST on lottery to consuming States and other connected issues.

Committee on IGST

- This Committee was formed to examine the reasons for accumulation of IGST credit and relative non-utilization of such credit.



Committee on Integration of Accounting Systems

- As the TDS (Tax Deduction at Source) provisions came into force, a need was felt to study the integration of accounting systems of the States with GSTN. This Committee was tasked with such study.

Road Transport Committee

- As the GST regime eliminated fixed Checkposts on the roads with provision of e-waybills, it was felt that the momentum could be carried forward to remove other checkposts that are impediments in the road transportation. Accordingly, this Committee was set up to suggest further roadmap.

Single Interface Committee

- To ensure that the taxpayers coordinate with only one authority i.e. either the State or the Centre, this Committee was formed to suggest guidelines to achieve this objective.

Capacity Building and Facilitation Committee

- This Committee was formed to oversee the training programme of officers of Centre and the States with respect to the provisions under the new GST laws.

Fund Settlement Committee

- This Committee was formed to prepare guidelines, methodologies for the settlement, apportionment of funds collected under different heads between the States and the Centre.

Guidance Note Committee

- This Committee was tasked with the preparation of Guidance Notes for different Sectors to ease the transition of taxpayers into the new GST regime.

Committee on Handicrafts

- This Committee was formed, to identify and define the goods which can be classified as Handicrafts.

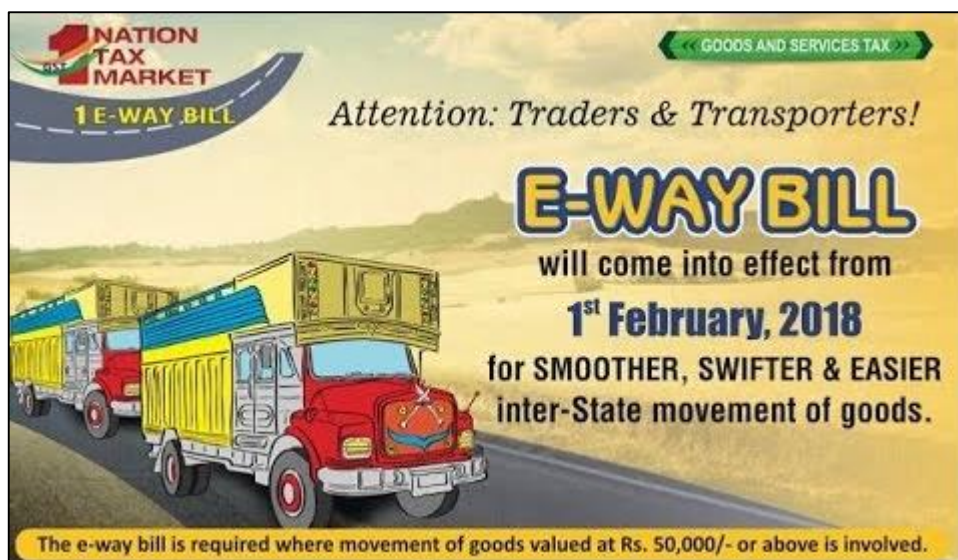
Committee on GST Practitioners Examination

- This Committee was constituted to look into the aspects of conduct of examination to certify GST Practitioners.

Major initiatives:

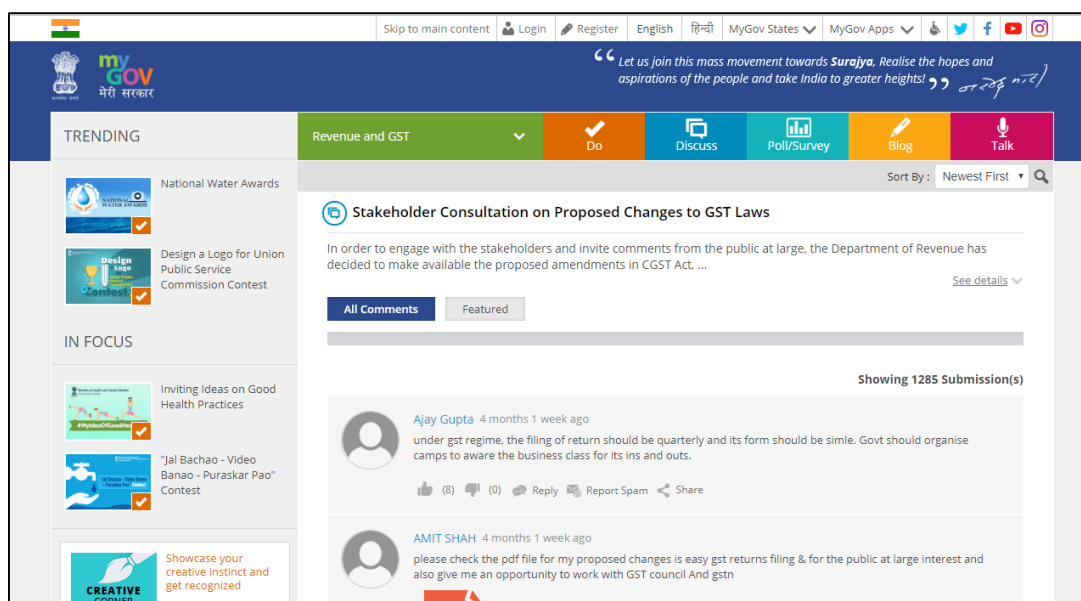
E-waybill mechanism:

To bring the entire supply chain into books, the GST Council recommended the rollout of E-waybill mechanism from 01.04.2018. To facilitate the smooth transition, the E-waybill mechanism was first introduced for inter-State movement of goods and later for intra-State movement in a staggered manner. A total of around 34 Crore E-waybills were issued till November 2018.



Simplification of Legal provisions:

During the first year of operation of GST, many representations were received from different stakeholders. These representations were examined by various officers Committees and also some Groups of Ministers. As many of them required amendments in GST Law, a new Committee called Law Review Committee was formed with members from State and Central governments to suggest possible amendments. The proposed amendments were then placed in public domain for comments, after which the Amendment Act was passed by the Parliament. The States are also in the process of amending their respective GST Acts.



Boost to Exporters:

To ease the burden on exporter who were facing working capital shortages, the GST Council in its meeting on 10 March 2018, directed all the authorities to proactively clear refund claims. To this end, two special refund fortnights were conducted, one from 15.03.2018 to 29.03.2018 another from 31.05.2018 to 16.06.2018. The Council also formed a Committee of officers to look into various measures like e-wallet scheme to ease the burden on exporters.



Taxpayers/Exporters:
Avail this golden opportunity

SPECIAL REFUND FORTNIGHT

Being organized again from
31.05.2018 to 14.06.2018

After huge success of the First Refund Fortnight from
15.03.2018 to 30.03.2018

In this fortnight Centre and State GST officers will strive to clear
GST refund applications received on or before **April 30, 2018**.

 [@cbic_india](https://twitter.com/cbic_india)  [@cbicindia](https://facebook.com/cbicindia)  www.cbic.gov.in

Rate rationalization:

Indirect taxes, in general, are considered regressive as they do not differentiate between the richer and poorer sections of the society. However, an element of progressivity has been added in GST through multiple rate slabs with higher incidence on the products consumed by the affluent section of the society and lower rate of tax on mass consumption items. During the one year of implementation of GST, rates have been revised on the lower side multiple times, to lower the burden on taxpayers. The number of items on which 28% GST rate is applicable was reduced from initial 228 to 28.

PRESENT GST RATE STRUCTURE

Rate slab	No. of items	Items
0%	183	mostly agricultural produce
5%	308	branded cereals, edible oils, insulin, footwears up to ₹1,000
12%	178	Butter and other fats, pasta, diabetic foods, mobile phones, bicycles
18%	517	Vinegar, marbles, paints, plywood
28%	28	Cement, auto parts, ACs, tobacco, aerated drinks

Note: Besides, there are two more slabs of 3 per cent levied on gold, silver, semi-precious stones, and 0.25% on diamonds and others
Source: EY India Central Board of Indirect Taxes and Customs

Graduated transition to the 'ideal' GST regime resulted in the Indian economy bypassing some of the anticipated shocks in the form of increase in inflation or a reduction in growth rate.

- National Institute of Public Finance and Policy, Working Paper 255

Amendment of GST Acts:

To enable the implementation of many trade-friendly decisions taken by the GST Council since the launch of the new tax regime, the Goods and Services Acts of all the States and the Centre required few amendments. It was important that these Amendment Acts were passed in time to ensure uniform implementation of tax policies across the Country. The GST Council Secretariat coordinated with the States and Union Territories with Legislature to ensure that the Amendment Acts were passed in the respective legislatures.

Sl. No	Name of State	Dates on which SGST Amendment Act had been published in the Gazette or promulgated
1	Andhra Pradesh	23 rd October 2018
2	Arunachal Pradesh	03 rd December 2018
3	Assam	24 th October 2018
4	Bihar	5 th October 2018
5	Chattisgarh	5 th October 2018
6	Delhi	15 th January 2019
7	Goa	23 rd November 2018
8	Gujarat	8 th October 2018
9	Haryana	28 th September 2018


10	Himachal Pradesh	05 th November 2018
11	Jammu & Kashmir	13 th November 2018
12	Jharkhand	15 th October 2018
13	Karnataka	29 th September 2018
14	Kerala	15 th October 2018
15	Madhya Pradesh	26 th November 2018
16	Maharashtra	13 th October 2018
17	Manipur	15 th October 2018
18	Meghalaya	7 th January 2019
19	Mizoram	29 th October 2018
20	Nagaland	29 th September 2018
21	Odisha	23 rd October 2018
22	Puducherry	18 th December 2018
23	Punjab	23 rd October 2018
24	Rajasthan	01 st October 2018
25	Sikkim	29 th September 2018
26	Tamil Nadu	14 th November 2018
27	Telangana	15 th January 2019
28	Tripura	12 th October 2018
29	Uttar Pradesh	14 th October 2018
30	Uttarakhand	16 th October 2018
31	West Bengal	28 th November 2018

MSMEs, Composition Scheme:

The Council took special note of the issues related to the Medium, Small and Micro Enterprises. To ease their burden of compliance as well as burden of taxation on them, the Council has announced the following measures:

Higher exemption threshold limit for supplier of goods:	Registration threshold increased to Rs. 40 lakh in most States
Composition scheme for services and mixed suppliers:	A composition scheme is made available for suppliers of services (or mixed suppliers) with a tax rate of 6% (3% CGST + 3% SGST) having an annual turnover in preceding financial year upto Rs 50 lakhs.
Increase in turnover limit for the existing composition scheme:	The limit of annual turnover in the preceding financial year for availing composition scheme for goods increased to Rs 1.5 crore

In total, the GST Council met 33 times, took more than 920 decisions, which have already been implemented through 349 Central notifications. Almost equal number of notifications have been issued by each State.



“GST is now on the track and is in process of fast settling down. The thrust of the Government is to lower the tax rate and widen the tax base and keep the revenue collections moving-up. “

– Shri Arun Jaitley, Union Minister of Finance, Chairman, GST Council

PIB Press release dated 05 March 2019

The potential areas of future work:

Widening of GST ambit:

To facilitate free flow of credits, various stakeholders requested the inclusion of Petroleum and other products which are presently outside the ambit of GST. Article 279A(5) gives the Council the power to decide the date on which GST may be made applicable on Petroleum products.

Simplification of Returns:

With great attention given to the feedback from businesses and taxpayers, the GST Council decided to revamp the return forms with high premium on simplification and ease of filing. Accordingly, the Council approved the new return forms ‘Sahaj’ and ‘Sugam’ slated to be introduced soon. The new returns also make filing nil returns easier, through adoption of SMS based return filing mechanism.

Futuristic Returns (Returns 3.0):

Guided by the vision of the Revenue Secretary, frameworks of new GST Returns that can possibly automate the entire tax return process are being developed. This new model of returns draws the best from international practices, experiences in the field of tax management. The possibility of including new tools like invoice generation system, one-pager automated returns format are also being looked at.

Restructuring of GST Council Secretariat:

The Cabinet Note creating the GST Council Secretariat mandated it with assisting the Council in the conduct of its meetings, research in tax policy. As the GST regime continuously looks for innovation, feedback, the Council Secretariat is also being revamped to include a Research Centre in its premises. This Research Centre now hosts databases from International Monetary Fund, World Bank and European Union VAT Directives. Reflecting the true federal spirit of the GST Council, its Secretariat also has officers from Centre and the States working together to assist the Council. Apart from these new initiatives, the Council Secretariat also began hiring Research Assistants, Consultants to bring in diverse experiences, insights in tax policy design.

Pragmatic taxation:

New age taxation system requires the incorporation of new methodologies into policy design. The Council could, in future, look towards the following tools to enhance indirect tax policy.

1. Compliance Cost assessment:

The very nature of a regulation is that it imposes a requirement on the businesses to commit a portion of its resources in compliance. In today’s world of trade, where resources like time and money are valued more than ever before, it is desirable that any new regulation proposed by the

government agencies is carefully crafted after considering its implications on the compliance requirements faced by the businesses. Compliance Cost assessments (CCAs) are the tools to measure these implications. They assist in creating a favourable business environment while also taking care of social and economic objectives of tax policy design.

2. Electronic tax administration:

To enhance objectivity, there is a need to eliminate the physical interface between the taxpayers and the tax officials. Some of the modules like registration are already automated. Full automation of business process of refund is the need of the hour.

3. Nudge Unit:

Behavioural Economics is a newly emerging field of research which is the method of economic analysis that applies psychological insights into human behaviour to explain economic decision-making. Recently, the Central Board on Indirect Taxes and Customs (CBIC) has formed a nudge unit, comprised of Officers, academic experts, economists to study and improve the tax compliance through carefully designed behavioural interventions.

4. Data based policy design:

For the first time, entire indirect taxation system is unified in the form of GST. As quoted by the Economic Survey, GST brought for the first time, huge amounts of return data and transaction data which opens up a new window for understanding the Indian Economy. The data not only helps in the better understanding of the economy, but also assists in designing the tax policy that assures maximum social benefit. The potential of data-based design was realized in the understanding of the taxpayer segments and subsequent discussion led to the increasing of the turnover threshold for Composition Scheme and providing quarterly returns for small taxpayers. This sort of evidence-based policy or data-driven policy also provide the Government with immediate feedback, a degree of nimbleness which is difficult to achieve in traditional set-up. Data analytics is also playing a big role in catching tax evasion. Through network analysis, patterns of circular trade are identified and evaders are forced to bring their accounts to books.

[With GST,] a whole new world has indeed opened up to followers of the Indian Economy, and much exciting research lies ahead.

– Economic Survey, 2017-18

5. Efficient Tax Administration:

New methodologies like the World Bank's PEFA (Public Expenditure and Financial Accountability), International Monetary Fund's TADAT (Tax Administration Diagnostic Assessment Tool) are available now to measure the efficiency, effectiveness of the revenue administration. The Council is looking at such methodologies to benchmark the performance against similar administrations worldwide and improve the tax administration.

An example worth emulating:

It is the very first time in India that a truly federal, policy-making institution was successful in its mandate. This success is due to the accommodative approach that the Council adopted for itself

realizing the different needs of the States. Having only one indirect tax policy making institution for the entire country, has made a responsive institution marked with a great degree of agility.

Jan 31, 2018 | The Financial Express

Why a GST-type council is needed to push agriculture

Given the tremendous success of the GST Council in making cooperative federalism work to smoothen the glitches in the GST process—the fact that GST revenues and filings are increasing is certainly testimony to this—as chief economic advisor Arvind Subramanian suggested in his press conference on Monday, perhaps it is time to look at a similar council for intractable subjects like agriculture. The idea sounds unworkable at first, but keep in mind both the Centre and the states have the same interests—as they do in the GST Council—of raising farmers' incomes substantially; this applies to even a Gujarat where the share of manufacturing is much higher than in other states. If they have the same interests, how do you make them align? A critical factor, ignored by most while discussing GST is the huge bribe given by the Centre to the states in the form of compensation if their tax collections didn't grow by a minimum of 14% per year—given how GDP has collapsed, they could never have got this growth on their own, so their commitment to GST is absolute. A similar bribe, should the experiment be replicated for agriculture, could be direct payments to farmers in each state by the Centre.

[An article in the *Indian Express*, calls for GST-type Council for agriculture]

Experts have been suggesting that similar cooperation among the States and the Centre is needed in multiple fields like agriculture, inter-State rivers, health etc., and that the GST Council has proved to be an example that is worth emulating.

Conclusion:

For any country to progress, it is imperative that its tax administration is efficient, its tax policies are transparent. The GST Council in its first year, succeeded in a significant manner in moving closer to these objectives. It has also paved the way for a robust economic growth in the country.

