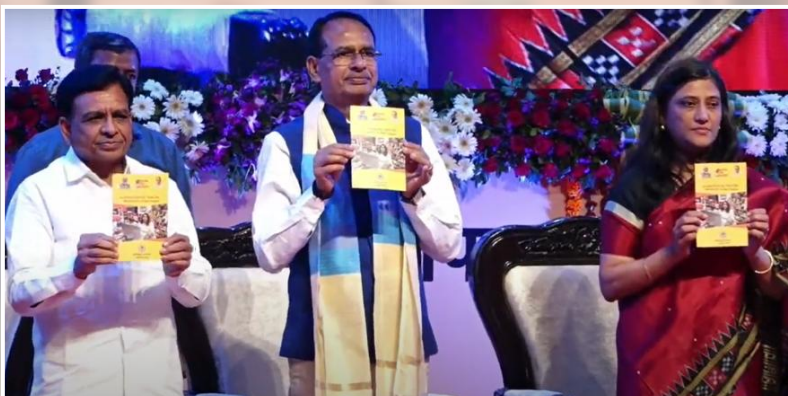


GST NEWSLETTER



GST Council Secretariat, New Delhi

Issue-43, October, 2022



Goods and Services Tax Council

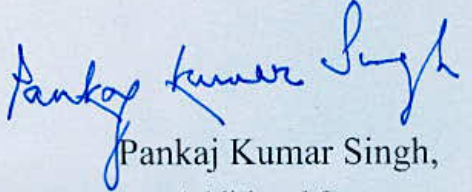




MESSAGE

It is heartening to see the buoyancy in revenue collection for the past eight months where the monthly GST revenue collections were reported above ₹ 1.4 lakh crores. The revenue collection for the month of October, 2022 stood at ₹ 1,51,718 crore indicating a 16.6% year-on-year rise as well being the second highest level of tax collection since the rollout of the indirect tax regime and this augurs well for the economy.

Many State governments have taken up various proactive measures for trade facilitation. Jammu & Kashmir State Taxes Department organized an interactive session for trade with the Hon'ble MoS Finance Shri Pankaj Choudhary along with various stake holders. The Hon'ble Chief Minister of State of Madhya Pradesh has launched a WhatsApp based Chatbot in Hindi along with a booklet to help familiarize the small and medium taxpayers with the various GST provisions. The Commercial Tax Department, Rajasthan organized a session in collaboration with ICAI with respect to reporting and reversal of ITC in GSTR-3B. Such outreach programmes go a long way in promoting ease of doing business.


Pankaj Kumar Singh,
Additional Secretary

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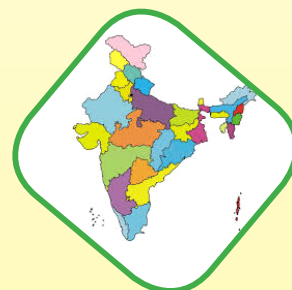
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GST Revenue Collection

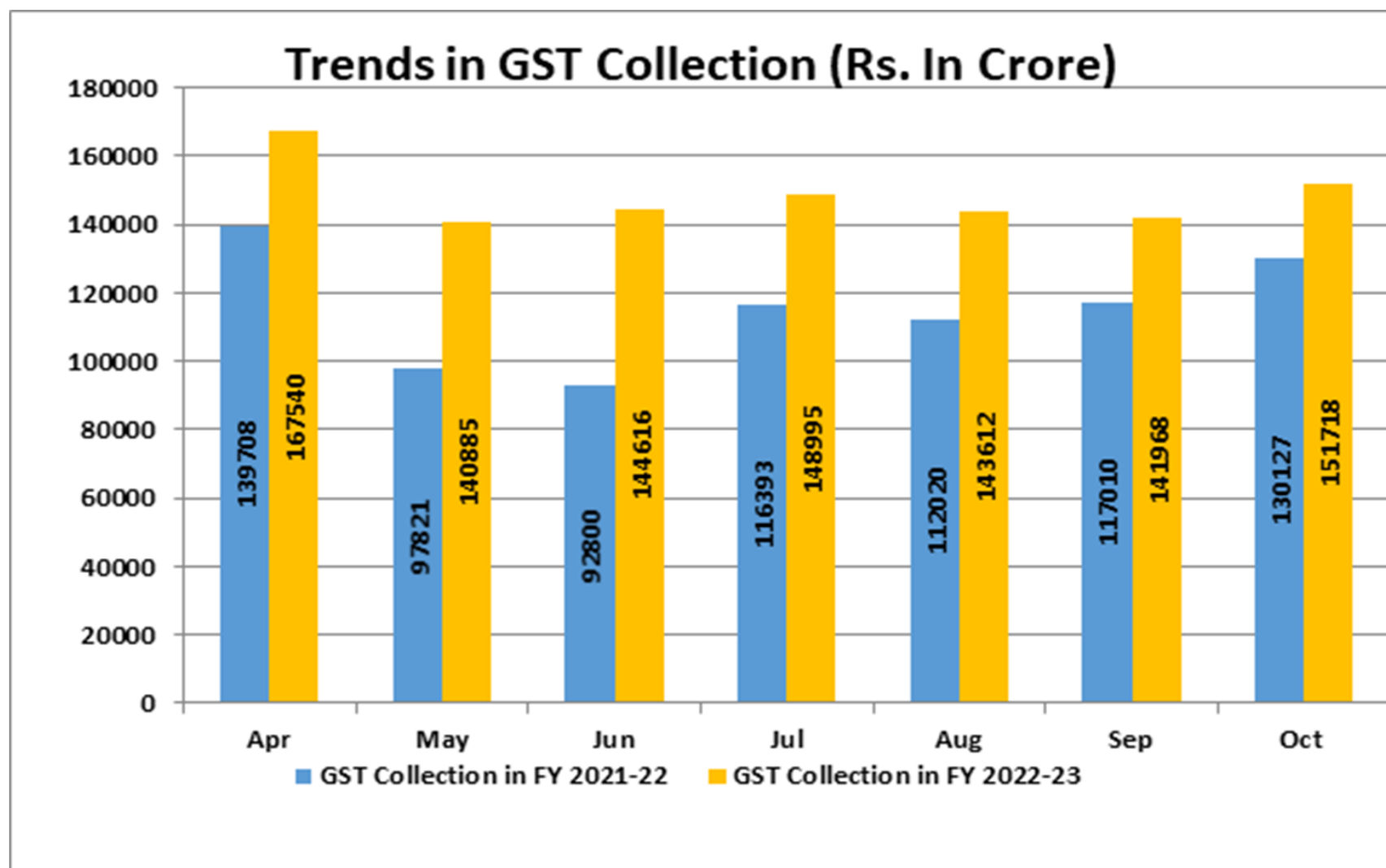
₹1,51,718 crore gross GST revenue collected for October, 2022

The gross GST revenue collected in the month of October, 2022 is ₹ 1,51,718 crore of which CGST is ₹ 26,039 crore, SGST is ₹ 33,396 crore, IGST is ₹ 81,778 crore (including ₹ 37,297 crore collected on import of goods) and Cess is ₹ 10,505 crore (including ₹ 825 crore collected on import of goods), which is second highest till date.

The government has settled ₹ 37,626 crore to CGST and ₹ 32,883 crore to SGST from IGST as regular settlement. In addition, Centre has also settled ₹ 22,000 crore on ad hoc basis in the ratio of 50:50 between Centre and States. The total revenue of Centre and the States after regular as well as ad hoc settlements in the month of October, 2022 is ₹74,665 crore for CGST and ₹ 77,279 crore for the SGST.

The revenue for October, 2022 is second highest monthly collection, next only to the collection in April, 2022 and it is for the second time that the gross GST collection has crossed ₹1.50 lakh crore mark. October also saw the second highest collection from domestic transactions, next only to April, 2022. This is the ninth month and for eight months in a row now, that the monthly GST revenues have been more than the ₹ 1.4 lakh crore mark. During the month of September, 2022, 8.3 crore e-way bills were generated, which was significantly higher than 7.7 crore e-way bills generated in August, 2022.

The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: PIB Press release dated 01.11.2022

Notifications

Notification No. 21/2022-Central Tax dated 21.10.2022 extending the due date of filing FORM GSTR-3B for the month of September, 2022.

Vide the said Notification the Central Government has extended the due date for furnishing the return in FORM GSTR-3B, for the registered persons who are required to furnish return under Sub-section (1) of Section 39 read with clause (i) of Sub-rule (1) of Rule 61 of the Central Goods and Services Tax Rules, 2017, for the month of September, 2022 to 21.10. 2022. It is pertinent to mention that earlier 20.10.2022 was the original due date for filing the said return.

Clarification regarding time limit for certain compliances pursuant to issuance of Notification No. 18/2022-Central Tax dated 28.09.2022

Vide Notification No. 18/2022-Central Tax dated 28.09.2022, the Central Government had notified 01.10.2022 as the date on which the provisions of Sections 100 to 114, except clause (c) of Section 110 and Section 111, of the Finance Act, 2022 shall come into force.

Thereby the time limit for the following compliances in respect of a particular financial year has been extended and fixed as 30th November of the next financial year, or furnishing of the relevant annual return, whichever is earlier:

Relevant section of the Finance Act, 2022	Corresponding provision of the CGST Act, 2017	Corresponding -compliance requirements
Clause (b) to Section 100	Section 16(4)	Claiming of ITC in respect of any invoice or debit note in the return
Section 102	Section 34(2)	Declaration of the details of credit notes in the return
Clause (c) to Section 103	Proviso to Section 37(3)	Rectification of particulars in details of outward supplies
Clause (c) to Section 105	Proviso to Section 39(9)	Rectification of particulars furnished in a return
Section 112	Proviso to Section 52(6)	Rectification of particulars in the statement furnished by a TCS operator

The extended timelines for compliances listed above are applicable to the compliances for FY 2021-22 onwards. The said compliances in respect of a financial year can be carried out in the relevant return or the statement filed/ furnished upto 30th November of the next financial year, or the date of furnishing annual return for the said financial year, whichever is earlier. No extension of due date of filing monthly return/ statement for the month of October (due in November) or the due date of filing quarterly return/ statement for the quarter ending September has been made vide the amendments in CGST Act, 2017 notified through Notification No. 18/2022-Central Tax dated 28.09.2022.

Source: PIB Press release dated 04.10.2022

Office Memorandum

Clarification regarding Issuance of recurring Show Cause Notices under GST

The GST Council Secretariat vide F.No.757/Follow-up/GSTC/2018/8198 dated 19.10.2022 has issued an Office Memorandum pertaining to Authority regarding actions consequential to issuance of Show Cause Notice (SCN) and for issuance of recurring SCN in case of an enforcement action initiated by the Central authorities against a taxpayer assigned to State and vice versa to ensure uniformity in the process followed by the field formations. It clarifies that a taxpayer located within a State is open to enforcement action by both State and Central Tax authorities and all the consequential action relating to the case including, but not limited to, appeal, review, adjudication, rectification, revision will lie with the authority which had initiated the initial enforcement action. It further clarifies that issuance of recurring SCNs does not involve any fresh investigation as the subject matter as well as ground of SCN remain the same, and therefore the recurring SCNs may be issued by the concerned jurisdictional tax authorities administering the taxpayer as they will be in a position to access the records and returns of the taxpayers.

Source: GST Council Secretariat OM dated 19.10.2022

GST Outreach Programmes

- The Jammu & Kashmir State Taxes Department organized an interactive session with Hon'ble MoS Finance Shri Pankaj Choudhary on 12.10.2022 for trade associations in the presence of senior officers from different departments and stakeholders from Industries, Handloom & Handicrafts.



In pictures above: Shri Pankaj Choudhary, Hon'ble MoS Finance along with CCT J&K, Dr. Rashmi Singh interacting with various stake holders.

- वाणिज्यिक कर विभाग, मध्यप्रदेश द्वारा जीएसटी में पंजीयत करदाताओं की सुविधा के लिए वॉट्सएप आधारित चैटबॉट - "मेघा" के लोकार्पण एवं "वेलकम किट" का विमोचन

वाणिज्यिक कर विभाग, मध्यप्रदेश द्वारा टैक्स बेस बढ़ाने के प्रयासों के फलस्वरूप बड़ी संख्या में नवीन व्यवसायी पंजीयत हो रहे हैं। नए पंजीयत, छोटे व मध्यम करदाता को जागरूक करने के लिए सामान्यतः पूछे जाने वाले प्रश्नों एवं जीएसटी कानून से संबंधित विभिन्न प्रावधानों को सरल भाषा में समेटते हुए वॉट्सएप आधारित हिन्दी चैटबॉट MeGHA (MP e GST Hindi Assistant) तैयार किया गया है। इस मेघा चैटबॉट के अन्तर्गत जीएसटी से सम्बंधित कुल 14 टॉपिक सम्मिलित किये गए हैं।



मुख्यमंत्री श्री शिवराज सिंह चौहान के साथ मंच पर वित्त और वाणिज्यिक कर मंत्री श्री जगदीश देवड़ा

इसमें पंजीयन प्राप्त करने, विवरणी दाखिल करने, कर का भुगतान करने, ई-वे बिल डाउनलोड करने, ई-इन्वाइस डाउनलोड करने, कम्पोजीशन सुविधा प्राप्त करने, इनपुट क्रेडिट से संबंधित जानकारी, ऑडिट से संबंधित जानकारी, जीएसटी से संबंधित सामान्यतः पूछे जाने वाले प्रश्न (FAQ) को समाहित किया गया है। चैटबॉट में पूर्व निर्धारित 310 प्रश्नों के उत्तर सरल हिंदी भाषा में दिए गए हैं। इसके साथ वाणिज्यिक कर विभाग के विभिन्न कार्यालयों एवं उनमें कार्यरत विभागीय हेल्पडेस्क की जानकारी इसमें सम्मिलित की गई है। करदाताओं से सुझाव एवं फीडबैक प्राप्त करने के लिए ई-मेल दिया गया है। जीएसटी पोर्टल एवं अन्य तकनीकी समस्याओं को दर्ज कराने के लिए जारी किए गए ई-मेल एड्रेस आदि भी इसमें दिए गए हैं।

वेलकम किट

विभाग द्वारा टैक्स बेस बढ़ाने के प्रयासों के फलस्वरूप बड़ी संख्या में नवीन व्यवसायी पंजीयत हो रहे हैं। ऐसे व्यवसायियों को ऑनलाइन सुविधाओं का सहजता से लाभ प्राप्त हो सके एवं उनकी समस्याओं के त्वरित समाधान हो सके, इस हेतु सरल हिन्दी भाषा में वेलकम किट तैयार की गई। यह पुस्तिका ऐसे नए करदाताओं के लिए अत्यंत उपयोगी सिद्ध होगी, जो स्वयं कर जमा कराकर विवरण पत्र जमा करना चाहते हैं तथा स्वयं ई-वे बिल डाउनलोड करना चाहते हैं।



- **Stakeholders' Meeting on Reporting and Reversal of ITC in GSTR-3B**

Commercial Taxes Department (CTD), Rajasthan carried out a study of the compliance behavior of taxpayers with respect to reporting and reversal of ITC in GSTR-3B. It was found that reporting and reversal of ITC in GSTR-3B was not being done in accordance with tax laws in many cases. Since GST is a consumption-based tax, incorrect reporting and reversal of ITC in GSTR-3B was causing incorrect apportionment of ITC on account of IGST leading to huge loss in tax revenue for the State.

Under the aegis of Dr. Ravi Kumar Surpur, IAS, Chief Commissioner of State Taxes, Commercial Taxes Department (CTD), Rajasthan in collaboration with ICAI, convened a stakeholders' meeting on October 11, 2022 to resolve the issues related to reversal of ITC in GSTR-3B. The meeting was attended by the various stakeholders. In this interactive meeting, officers of CTD and Chartered accountants from ICAI highlighted the issue of incorrect reporting as well as reversal of ITC in GSTR-3 B and also explained in detail the process for resolving this technical issue.

Such an interaction involving all stakeholders was a novel endeavor on part of CTD. They stated that such interactions with stakeholders would continue in the future as well, where stakeholders can meet and discuss issues in a non-adversarial environment. This is in line with the stand of CTD that taxpayers should be facilitated, Ease of doing business should be promoted and burden of compliance should be reduced.



In Pictures above: Dr. Ravi Kumar Surpur, IAS CCT Rajasthan with various stakeholders.

- **Workshop on Goods and Service Tax (GST) for Officials of Lok Sabha and Rajya Sabha was organized under the aegis of GSTN.**

The interactive session on TDS and Returns under the GST regime was conducted by Smt. Rajni, Deputy Commissioner, Central Board of Indirect Taxes & Customs, Shri Naveen Agarwal (IRS), Deputy Commissioner and OSD, GSTN and Shri Gurjeet Singh Bhullar, Senior Consultant, GST, GSTN.



In pictures above: Smt. Rajni, Deputy Commissioner, Central Board of Indirect Taxes & Customs, Shri Naveen Agarwal (IRS), Deputy Commissioner and OSD, GSTN and Shri Gurjeet Singh Bhullar, Senior Consultant, GST, GSTN

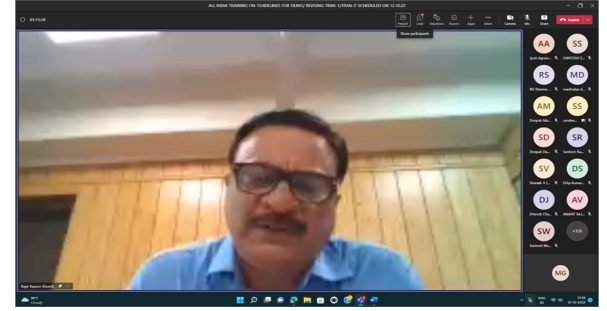
- **Lecture on Vigilance Awareness and Measures on GST was imparted at Central Warehousing Corporation's regional office at Guwahati 20.10.2022 by the Joint Commissioner of State GST, Assam & his team for the officials of CWC's regional office as a part of Vigilance Awareness Week 2022.**



In pictures above: Joint Commissioner of State GST, Assam, Shri Md. Shakeel Sadullah & other officials.

- 1st Online All India training programme on 'Guidelines for filing/revising TRAN-1/TRAN-2' under the aegis of New Series "अभिज्ञ" (Abhigya) on 12.10.2022

National Academy of Customs, Indirect Taxes and Narcotics, Mumbai has introduced a New Series called "अभिज्ञ" (Abhigya) which will focus on enhancing the expertise of individual officer to handle the various changes happening in the GST environment. Under the aegis of this new series, 1st Online All India training programme was conducted on 12.10.2022 on 'Guidelines for filing/revising TRAN-1/TRAN-2'. The objective of this programme was to sensitize the field formations about orders of Hon'ble Supreme Court dated 22.07.2022 and dated 02.09.2022 in the case of UOI vs. Filco Trade Centre Pvt. Ltd. and to guide the tax payers in filing/revising of TRAN-1/TRAN-2 within the time lines given by Hon'ble Supreme Court for verification of claims.



Online Session by Shri Rajiv Kapoor, Principal Commissioner, CBIC

The first session of the programme focused on legal provisions with respect to transitional credit and filing of TRAN-1/TRAN-2. The topics viz. primary purpose of transitional provisions, re-opening of TRAN Forms to claim transitional ITC and transition credit components were also discussed in detail.

In the second session, various court judgements including the Hon'ble Supreme Court judgment in the case of Union of India Vs. Filco Trade Centre Pvt. Ltd. were discussed in detail. CBIC Circular No.180/12/2022-GST dated 9th September, 2022 and MGST Circular 11T of 2022 dated 26.09.2022 were also covered in the detailed discussion.

More than 250 officers from All India CGST Commissionerate, CGST Audit Directorates, and SGST Officers of Maharashtra attended the training program. The training was well received by the participating officers.

News from State

- भामाशाह समारोह में करदाताओं को दिए गए पुरस्कार

वर्ष 2020-21 एवं 2021-22 में जीएसटी विधान अंतर्गत राज्य में अधिकतम कर अदा करने वाले व्यवसायियों को भामाशाह पुरस्कार से सम्मानित किया गया। समारोह में वर्ष 2020-21 और 2021-22 के लिए 5-5 श्रेणियों के कुल 10 पुरस्कार मुख्यमंत्री श्री शिवराज सिंह चौहान द्वारा प्रदान किए। आयुक्त वाणिज्यिक कर श्री लोकेश जाटव ने बताया कि प्रदेश में पिछले वर्ष की तुलना में इस वर्ष जीएसटी से 26 प्रतिशत अधिक राजस्व प्राप्त हुआ है।



मुख्यमंत्री श्री शिवराज सिंह चौहान के साथ मंच पर विभिन्न औद्योगिक और व्यापारिक संस्थानों संगठनों के पदाधिकारी उपस्थित

• Advisory on Filing TRAN-1/2 Forms to claim Transitional Credit

The Hon'ble Supreme Court of India has provided a one-time opportunity to all the aggrieved taxpayers to file Form TRAN-1/TRAN-2 and claim their transitional input tax credit in GST system. In compliance of the Hon'ble court's directive, the facility for filing TRAN-1/ TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the GST common portal by aggrieved taxpayers have been made available by GSTN from 01.10.2022, and as per the court's instruction it shall be available to all aggrieved taxpayers till 30.11.2022.

The TRAN filing process has been enhanced and the user interface of the portal has been made more intuitive to make it simple and easy for the taxpayer to file their forms TRAN-1/2. For smooth and easy filing of TRAN-1/2 a detailed advisory and a step by step, frame by frame guide has also been prepared. Please click here for the detailed advisory and help manuals.

Portal update on 01.10.2022

• Module wise new functionalities deployed on the GST Portal for taxpayers

Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, refer to table below:

Sl. No.	Taxpayer functionalities deployed on the GST Portal during	Click link below
1.	September, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_september_2022.pdf
2.	August, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_Aug_2022.pdf
2.	July, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july%202022.pdf

4.	May, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_may_2022.pdf
5.	January-March, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_jan_mar_2022.pdf
6.	December, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_december_2021.pdf
7.	November, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_november_2021.pdf
8.	July-September, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july_september_2021.pdf
9.	April-June, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalities_compilationaprijun2021.pdf
10.	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_janmar2021.pdf
11.	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octto_dec2020.pdf
12.	Compilation of short videos on Taxpayer functionalities	https://tutorial.gst.gov.in/downloads/news/compilation_of_short_videos_uploaded_on_gstn_you_tube_channel_from_2020_to_2022.pdf

Portal update on 06.10.2022

• Advisory on sequential filing of GSTR-1

Sequential filing of GSTR-1 & filing of GSTR-1 before GSTR-3B on GST Portal

- The Central Government has amended Section 37 & Section 39 of Central Goods & Service Tax Act (CGST), 2017 vide Notification No. 18/2022–Central Tax dated 28th September, 2022 with effect from 01 October, 2022. According to Section 37(4) of CGST, Act, a taxpayer shall not be allowed to file GSTR-1 if any GSTR-1 pertaining to previous periods is not filed and as per Sec 39(10) a taxpayer shall not be allowed to file GSTR-3B if GSTR-1 for the same tax period is not filed or any of the earlier GSTR-3B has not been filed.

2. Section 37(4) & 39(10) of Central Goods & Service Tax Act, 2017 are reproduced below:

a. Section 37(4) : A registered person shall not be allowed to furnish the details of outward supplies under Sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

b. Section 39(10) : A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under Sub-section (1) of Section 37 for the said tax period has not been furnished by him:

3. These changes are being implemented prospectively and will be operational on GST Portal from 01st November, 2022. Accordingly, from October-2022 tax period onwards, the filing of previous periods GSTR-1 will be mandatory before filing current period GSTR-1.

a. Illustration: Filing of October, 2022 period GSTR-1 will be mandatory before filing GSTR-1 of November, 2022 period.

4. Further, from October, 2022 tax period onwards, filing of GSTR-1 will also be mandatory before filing GSTR-3B.

a. Illustration: Taxpayer will not be allowed to file GSTR-3B for October, 2022 period if GSTR-1 of October, 2022 period is not filed.

Portal update on 21.10.2022

• **Implementation of mandatory mentioning of HSN codes in GSTR-1.**

As per Notification No. 78/2020 – Central Tax dated 15th October, 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-I on the basis of their Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal.

Part I & Part II of Phase-1 has already been implemented from 01st April, 2022 & 01st August, 2022 respectively and is currently live on GST Portal. From 01st November, 2022, Phase-2 would be implemented on GST Portal and the tax payers with up to ₹ 5 crore turn over would be required to report 4-digit HSN codes in their tax invoice **except B2B supply**. The taxpayers with the turnover of ₹ 5 crore would be required to report 6 digit HSN code in their tax invoice.

Portal update on 22.10.2022

• **Advisory on Filing TRAN forms for Taxpayers from Daman and Diu & Ladakh**

Due to reorganization of the State of Jammu & Kashmir and merger of the Union territories of Dadra and Nagar Haveli and Daman and Diu, the taxpayers of Ladakh and earlier 'Daman and Diu' region have been allotted new GSTINs. There is therefore a doubt as to how to file the TRAN-1 and whether it would be linked with the old TRAN-1 or not.

The aggrieved taxpayers of both the above-mentioned regions are hereby informed that they can file or revise their TRAN-1 or TRAN-2 forms only through their newly allotted GSTINs and not by using the old GSTIN for filing of TRAN forms.

The respective tax administrations of both the regions are also advised to accordingly facilitate the taxpayers and keep the above information in mind while processing the TRAN claims under the new GSTINs by linking both the old and revised TRAN-1 forms filed by such taxpayers.

Portal update on 25.10.2022

Legal Corner

• **Res Judicata**

The term Res Judicata is a phrase derived from Latin, Res means “subject matter” and judicata means “adjudged” or decided and together it means “a matter adjudged”. Simply put, it means that the issue before the Court or Tribunal has already been decided by another court, between the same parties. Therefore, the court is bound to dismiss the case as it has been already decided by another court and the issue is considered to be settled as per law. The purpose of the doctrine is to provide finality to litigation and to protect parties from being vexed by the same matter twice. It implies that once the matter is finally decided by a competent court no party can be permitted to re open it in a subsequent litigation. In the absence of such rule there will be no end to litigation and the parties would be put to constant trouble, harassment and expenses. In order to make a matter res judicata there must be a concurrence of the following conditions namely;

- The matter directly and substantially in issue in the subsequent suit or issue must be the same matter which was directly and substantially in issue either actually or constructively in the former suit;
- The former suit must have been a suit between the same parties or between parties under whom they or any of them claim;
- The parties must have been litigating under the same title in the former suit;

- The court which decided the former suit must be a court competent to try the subsequent suit or the suit in which such issue is subsequently raised; and
- The matter directly and substantially in issue in the subsequent suit must have been heard and finally decided by the court in the former suit.

To conclude, it can be said that res judicata means that a final judgment given on the merits by a court having jurisdiction is conclusive between the parties to a suit as to all matters that were litigated or that could have been litigated in that suit. The Doctrine of res judicata is a fundamental concept based on public and private interests. Section 11 of Code of Civil procedure, 1908 embodies Doctrine of Res judicata or rule of conclusiveness in India.

• Ejusdem Generis

The term Ejusdem generis is derived from Latin which means “of the same kind.” It is a statutory rule of construction which states that where general words or phrases follow a number of specific words or phrases, the general words are specifically construed as limited and apply only to persons or things of the same kind or class as those expressly mentioned. In simple terms it can be understood as words, like people, are known by the company they keep.

This doctrine is applied when there are some specific words which are been followed by the general words and if there is any ambiguity in the meaning of the said general words. It is pertinent to note that normally, general words are given their natural meaning like all other words unless the context requires otherwise. However, when a general word follows specific words of a distinct category, the general word may be given a restricted meaning of the same category. The general expression takes its meaning from the preceding particular expressions because the legislature by using the particular words of a distinct genus has shown its intention to that effect. Pertinently, this principle is limited in its application to general word following less general word only. If the specific words do not belong to a distinct genus, this rule is inapplicable. Consequently, if a general word follows only one particular word, that single particular word does not constitute a distinct genus and, therefore, ejusdem generis rule cannot be applied in such a case.

This rule finds applicability in classification matters as the meaning of the terms is restricted by preceding terms which give colour to the later terms. In the Customs Tariffs, the scope of the tariff item is determined by the principle of ejusdem generis in so far as the items of the same kind are grouped together and an item of different kind would not be classified at the same Tariffs heading and would be more appropriately classified elsewhere.

WELCOME

Shri Pankaj Kumar Singh Additional Secretary

Shri Pankaj Kumar Singh belongs to Indian Defence Accounts Service (1994). He completed his graduation from I.I.T Delhi in Mechanical Engineering and thereafter he went on to complete his MBA from Delhi University.

He has worked in various capacities in the Ministry of Defence. He has held the charge of Additional Commissioner (Health), North Delhi Municipal Corporation.

While posted as Joint Secretary in Ministry of Housing and Urban Affairs he was appointed as a member in the Delimitation committee constituted for assisting the Central Government in delimitation of the municipal wards in Delhi. The report submitted by the committee has been notified by the Government for implementation in the upcoming local body elections of 2022

He received the prestigious ‘Directors Medal for Consistent All-Round Performance in 35th Advanced Professional Programme in Public Administration - (APPPA)’ presented by Indian Institute of Public Administration, New Delhi in the year 2010. Shri Pankaj Kumar Singh has taken charge as the Additional Secretary of the GST Council Secretariat on 21.10.2022.



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