

Office of the Goods & Services Tax Council F. No.350/Future Initiative/GSTC/2019

Tower-II, 5th Floor, Jeevan Bharti Building, Connaught Place, New Delhi

Dated: 26-05-2022

OFFICE MEMORANDUM

_Sub: Re-Constitution of Committee of Officer (CoO) on GST Audit and Modification to the Terms of Reference (ToR) for the CoO -reg.

In pursuance of discussion and decision in the 1st National GST Conference on 25.11.2019 to have joint & collaborative efforts for GST Audit; capacity building for audit and to follow uniform practices for GST Audit in Centre and State Tax administration, a Committee of Officers (CoO) on GST Audit was constituted vide O.M. of even no. dated 21.02.2020 and reconstituted vide O.M. of even number dated 11.06.2020 and 27/07/2021. Now, the said Committee of Officers has been re-constituted as follows owing to the change of the charges of some officers:-

| Centre | State/UT | GSTN | |
|-----------------|----------------------------|------|-------------|
| | | | Secretariat |
| 1. Addl. DG, DG | 1. Commissioner of | EVP, | Joint |
| Audit | Commercial Taxes, | GSTN | Secretary |
| Headquarters, | Rajasthan (Dr. Ravi | | |
| CBIC - | Kumar Surpur)- [Co- | | Director |
| [Convenor] | Convenor] | | Under |
| 2. Pr. | 2. Commissioner of | | Secretary |
| Commissioner/ | Commercial Taxes, | | Secretary |
| Commissioner, | Karnataka (Smt. Shikha | | |
| GST Policy | C.) | | |
| Wing, CBIC | 3. Special Commissioner | | |
| 3. Pr. | of State Tax, Gujarat | | |
| Commissioner, | (Shri Samir Vakil) | | |
| Meerut | 4. Special Commissioner | | |
| 4. Principal | of State Tax, NCT of | | |
| ADG/ADG, | Delhi (Shri Anil Banka) | | |

| DGGI Headquarters, CBIC 5. Pr. ADG/ADG, DG Analytics & Risk Management 6. Pr. ADG/ADG, NACIN, Faridabad | 5. Additional Commissioner, State Tax, Uttarakhand (Shri Amit Gupta) 6. Additional Commissioner of Commercial Taxes, Karnataka (Shri Ravi Jesuraj S.) 7. Tax Expert, State Tax, Bihar (Shri Arun Kumar Mishra) 8. Joint Commissioner, | |
|--|--|--|
| | Joint Commissioner, State Tax, Maharashtra (Shri Prasad Joshi) Joint Commissioner, State Tax, Tamil Nadu (Shri C. Palani) Joint Commissioner, State Tax, West Bengal (Shri Narayan Chandra Guriya) Joint Commissioner, | |
| | State Tax, Uttar Pradesh (Shri Vivek Singh) 12. Deputy Commissioner (ST), Puducherry (Shri K. Sridhar) | |

2. The terms of reference (ToR) for the CoO on GST Audit were amended and notified with approval of competent authority vide O.M. dated 25/06/2021 as enclosed.

3. This has the approval of the Revenue secretary/Ex-officio Secretary to the GST Council.

KSHITENDRA VERMA DIRECTOR 26-05-2022

Τo,

All Members of the CoO of State and Centre on GST Audit under GST

Copy to

1. OSD to the Revenue Secretary, North Block, New Delhi

- 2. PPS to the Chairman, CBIC, North Block, New Delhi
- 3. PPS to the Additional Secretary, GST Council Secretariat

DIRECTOR