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

F.No.661/GoM-Rev-Mob/GSTC/2018

Date: 28/09/2018

OFFICE MEMORANDUM

Subject: Constitution of Group of Ministers (GoM) to examine the Modalities for Revenue Mobilisation in case of Natural Calamities and Disasters

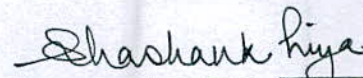
In pursuance of the decision taken in the 30th GST Council Meeting held on 28th September, 2018 through video conferencing, a Group of Ministers (GoM), who are also Members of the GST Council, is constituted to examine the Modalities for Revenue Mobilisation in case of Natural Calamities and Disasters. The '**GoM on Revenue Mobilisation**' shall consist of the following Members:

| Sl.No. | Name & Designation | |
|--------|--|----------|
| 1. | Shri Sushil Kumar Modi, Deputy Chief Minister, Govt. of Bihar | Convenor |
| 2. | Dr. Himanta Biswa Sarma, Minister for Finance, Govt. of Assam | Member |
| 3. | Dr. T.M. Thomas Isaac, Minister for Finance, Govt. of Kerala | Member |
| 4. | Shri Sudhir Mungantiwar, Minister for Finance & Excise, Govt. of Maharashtra | Member |
| 5. | Shri Shashi Bhusan Behera, Minister for Finance and Excise, Govt. of Odisha | Member |
| 6. | Shri Manpreet Singh Badal, Minister for Finance, Govt. of Punjab | Member |
| 7. | Shri Prakash Pant, Minister for Finance, Govt. of Uttarakhand | Member |

2. The terms of reference (TOR) for the '**GoM on Revenue Mobilisation**' in case of Natural Calamities and Disasters shall be to examine the following:

- i. Whether the mechanism of funding to the States through National Disaster Response Fund (NDRF) is sufficient in case of natural calamities and disasters;
- ii. Whether there should also be a supplementary mechanism for funding natural calamities and disasters through GST, and if so, whether it should be through additional cess or tax, and whether such levy should be State specific or across the country;
- iii. The circumstances in which a State shall become entitled to get funding over and above the funds obtained through NDRF mechanism;
- iv. Whether it is permissible under the relevant provisions of the Constitution and the GST law to create an omnibus GST Disaster Relief Fund for natural calamities or whether resources can be raised only for a specific event qualifying as natural calamity or disaster;

- v. If a GST Disaster Relief Fund is created, what should be the mechanism for its collection, accountal and disbursement, including whether such disbursement should only be for a major natural calamity/disaster and the criteria thereof;
- vi. What changes in law, if any, would be needed to create a GST Disaster Relief Fund.
3. The 'GoM on Revenue Mobilisation' will be assisted in its work by Shri Ritvik Pandey, Joint Secretary, Department of Revenue. The Convenor of the GoM may invite other officers, as required, to assist in its work.
4. The GoM shall submit its report by 31st October, 2018.
5. This issues with the approval of the Hon'ble Union Finance Minister and Chairperson, GST Council.


(Shashank Priya) 28/09/18
Joint Secretary

Copy to:

- i. PS to Hon'ble Finance Minister, Government of India, North Block, New Delhi;
- ii. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi;
- iii. All Members of 'GoM on Revenue Mobilisation' through the Nodal officers of the State of Bihar, Assam, Kerala, Maharashtra, Odisha, Punjab and Uttarakhand with a request to intimate the Hon'ble Ministers regarding their nomination as Members of the 'GoM on Revenue Mobilisation'.
- iv. The Finance Secretary, Government of India, North Block, New Delhi;
- v. Chairman, CBIC, North Block, New Delhi;
- vi. Nodal officers of all the States and Centre from CBIC

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(Shashank Priya)
Joint Secretary