



**GOVERNMENT OF INDIA
GOODS AND SERVICES TAX COUNCIL**

27/07/2021

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 the 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 OM of even no. dated 21.02.2020 and 11.06.2020. The said Committee of Officers owing to change of some of the officers concerned has now been re-constituted consisting of the following members:

Centre	State/UT	GSTN	GST Council Sectt.
1. Addl. DG, DG Audit Headquarters, CBIC - [Convenor] 2. Pr. Commissioner/ Commissioner, GST Policy Wing, CBIC 3. Pr. Commissioner, Meerut 4. Principal ADG/ADG, DGGI Headquarters, CBIC 5. Pr. ADG/ADG, DG Analytics & Risk Management 6. Pr. ADG/ADG, NACIN, Faridabad	1. Commissioner of Commercial Taxes, Rajasthan (Shri Ravi Jain) – [Co-Convenor] 2. Commissioner of Commercial Taxes, Karnataka (Smt. Shikha C.) 3. Special Commissioner, State Tax, Gujarat (Shri Samir Vakil) 4. Special Commissioner of State Tax, NCT of Delhi (Shri Anil Banka) 5. Additional Commissioner, State Tax, Uttarakhand (Shri Amit Gupta) 6. Additional Commissioner of Commercial Taxes, Karnataka (Shri Ravi Jesuraj S.) 7. Special Secretary, State Tax, Bihar (Shri Arun Kumar Mishra) 8. Joint Commissioner, State Tax, Maharashtra (Shri Prasad Joshi) 9. Joint Commissioner, State Tax, Tamil Nadu (Shri C. Palani) 10. Joint Commissioner, State Tax, West Bengal (Shri Narayan Chandra Guriya) 11. Joint Commissioner, State Tax, Uttar Pradesh (Shri Vivek Singh) 12. Deputy Commissioner (ST), Puducherry (Shri K. Sridhar)	EVP, GSTN	Joint Secretary Director Under Secretary

2. The terms of reference (ToR) for the CoO on GST Audit were amended and notified with approval of competent authority vide OM dated 25.06.2021 as enclosed.

Encl.: As above

'e-office generated;no signature required'
Kshitendra Verma
Deputy Secretary

To,

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

Deputy Secretary

**GOVERNMENT OF INDIA
GOODS AND SERVICES TAX COUNCIL**

F. No.350/Future Initiative/GSTC/2019
5th Floor, Tower-II, Jeevan Bharati Building
Connaught Place, New Delhi
25/06/2021

OFFICE MEMORANDUM

Sub: Modified Terms of Reference (ToR) for Committee of Officers (CoO) on GST Audit -reg.

In pursuance of decision in the 1st National GST Conference held on 25.11.2019 to have joint & collaborative efforts for GST Audit; capacity building for audit as well as to follow uniform practices for GST Audit in Centre and State Tax administration, a committee of Officers (CoO) on GST Audit was constituted vide OM of even no. dated 21.02.2020. (copy enclosed)

2. The terms of reference (ToR) for the CoO on GST Audit were also notified vide said OM dated 21.02.2020. The terms of reference are now modified by the competent authority and are as follows:

- a. To study audit policy and practices of the Centre and the States which have already implemented certain procedures;
 - b. To develop model Audit Manual, taking into account the policies and practices adopted by Centre and States, with essential, preferred and best practices which may be adopted by States as per administrative suitability;
 - c. To broadly outline the procedural aspects of joint and thematic audit, if and as and when they undertaken with approval of Council;
 - d. Using capability of data analytics developed by DGARM for identification of State taxpayers for audit;
 - e. To suggest measures of capacity building in Services for focussed approach on audit of services sector; and
 - f. To build knowledge on financial accounting and focussed approach towards interpreting business contract/agreement and understanding of system driven business process through SAP, Oracle, Tally etc.
3. The CoO on GST Audit may submit its report to this office at an early date.
4. This issues with the approval of the competent Authority.

Ashima Bansal
Joint Secretary

To,

1. **The Additional DG (Convenor of CoO on GST Audit)**
Directorate General of Audit,
Indirect Taxes, C. R. Building,
I.P. Estate, New Delhi-110109.

2. Shri Srikar M. S. (Co-convenor of CoO on GST Audit)

The Commissioner of Commercial Taxes,
Karnataka.

Copy to:

1. OSD to Revenue Secretary for information to the Hon'ble Revenue Secretary
2. OSD to the Chairman, CBIC
3. The Joint Secretary (Revenue), Department of Revenue
4. PPS to Additional Secretary, GSTC