

प्रधान मुख्य आयुक्त का कार्यालय, केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, मुंबई ज़ोन  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CGST & CENTRAL EXCISE,  
MUMBAI ZONE

वस्तु एवं सेवा कर भवन, 115, महर्षि कर्वे मार्ग,  
GST BHAVAN, 115, MAHARSHI KARVE ROAD,  
चर्चगेट स्टेशन के सामने, मुम्बई 400020  
OPP. CHURCHGATE STATION, MUMBAI 400 020



**TRADE NOTICE NO. 04/PCCO/MUMBAI/ 2019-20 dated 10<sup>th</sup> January, 2020**

**Subject:** Constitution of Grievance Redressal Committees at Zonal / State level for Redressal of grievances of taxpayers on GST related issues -reg.

It is brought to the notice of all Federations, Trade Associations and Chambers of Commerce that, a new Grievance Redressal Committee (GRC) for Mumbai Zone for redressal of grievances of taxpayer on GST related issues has been constituted for the Year 2019-20 & 2020-21 in terms of CBIC Circular dated 24.12.2019 issued vide F.No.20/10/16/2018-GST (Pt.I)/6941.

2. The Principal Chief Commissioner, GST & CX, Mumbai Zone and Commissioner of State Tax, Maharashtra are the Co-Chairs of the GRC. The Principal Commissioner, CGST, Mumbai South, Joint Commissioner of State Tax, GST Cell, Mumbai, Deputy Commissioner, PCCO, Mumbai Zone / Nodal officer of ITGRC of the Central Tax and Deputy Commissioner of Maharashtra State Tax, [SCS-MHV-E-002] / Nodal office of ITGRC are other members of the GRC. The Additional / Joint Commissioner, Principal Chief Commissioner Office, CGST & CX, Mumbai Zone and Joint Commissioner of Maharashtra State Tax [CST-ADM-F-003], Hq-7, Mumbai will act as Secretaries of the GRC.

3. The names of Trade Associations nominated to the Grievance Redressal Committee (GRC) are as given in Annexure 'A' to this Trade Notice. Any member of the Committee who is absent for 3 consecutive meetings, without adequate reasons, will be deemed to have been withdrawn from the Committee and his place will be filled by fresh nomination.

4. The functions and mandate of the Committee will be as under :

- (i) Examining and resolving all the grievances and issues being faced by the taxpayers, including procedural difficulties and IT related issues pertaining to GST, both of specific and general nature.



- (ii) Referring any issue requiring a change in Act/Rules/Notification/ Form/Circular/ Instruction, etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC.
- (iii) Referring any matter related to IT related issue pertaining to GST Portal, to GSTN.

Whenever a GST policy related issue is referred by a GRC, the concerned Policy Wing of CBIC would examine the said policy issue and if required, would process the same for placing it before the GST Council for its consideration/approval. Likewise, if the matter is related to IT related issue pertaining to GST portal, the same would be resolved by GSTN in a time bound manner, preferably within one month.

5. The Committee shall meet once every quarter or more frequently as decided by the Co-chairs.

6. The stakeholders will send their grievances/suggestions to the Secretary of the Committee, who shall place the same before the Committee. Further, the Secretary of the Committee shall also submit a quarterly progress report to the GST Council Secretariat as well as to the GST Policy Wing, CBIC.

7. The Principal Chief Commissioner, GST & CX, Mumbai Zone with Commissioner of State Tax, Maharashtra will ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the taxpayers.

8. The stakeholders will send their grievances/suggestions to the Secretary of the Committee, who shall place the same before the Committee. Further, the Secretary of the Committee shall also submit a quarterly progress report to the GST Council Secretariat as well as to the GST Policy Wing, CBIC. For time bound handling of grievances and accountability GSTN shall develop a portal for recording all such grievances and their disposal. It shall be the responsibility of the Co-chairs of the Grievance Redressal Committees to ensure timely entry of the grievances and updating the status of their disposal on the portal. The nodal officers of GSTN, Policy Wings of CBIC and GST Council Secretariat will also be able to update status of action taken at their end. The details of action taken on all issues will be displayed on the portal, which shall be available for viewing to all stakeholders to check the status of the resolution.





9. Members of GRC are also requested to furnish points for discussion in the meeting at least 15 days prior to the date of meeting in writing as well as through email on [ccu-cexmum1@nic.in](mailto:ccu-cexmum1@nic.in) and [cst@mahagst.gov.in](mailto:cst@mahagst.gov.in) so that the same could be included in the agenda and circulated to all the members so as to enable them to participate in a purposeful discussion. References, issues not received within stipulated time or raised on spot are likely to be summarily rejected.


10. Constituent members representing respective Federation / Association & Chambers attending the GRC meeting should not be more than 2 (two). Further advisors / advocates / Attorneys of constituent members are discouraged to attend the meeting.

11. All correspondences meant for the Grievance Redressal Committees (GRC) may be addressed to the following address:

Office of the Principal Chief Commissioner,  
GST & CX Mumbai Zone, GST Bhawan,  
115, M.K. Road, Churchgate, Mumbai-400 020

Office of the Commissioner of State Tax,  
8<sup>th</sup> floor, Goods and Services Tax (GST) Bhavan,  
Mazgaon, Mumbai - 400010


12. This issues with the approval of the Principal Chief Commissioner, GST & CX, Mumbai Zone and Commissioner of State Tax, Maharashtra.

  
(SUKHJIT KUMAR)  
10/01/2020  
ADDITIONAL COMMISSIONER,  
PCCO, MUMBAI

F. No: IV/16-Tech- 113/PCCO/Mumbai/2019/194  
Mumbai, the 13<sup>th</sup> January, 2020

Copy to:-

- 1) The Principal Commissioner, GST Policy Wing, Central Board of Indirect Taxes and Customs w.r.t. letter F.No.20/10/16/201/-GST (Pt.I)6941 dated 27.12.2019.
- 2) The Principal Chief Commissioner, GST & CX, Mumbai Zone.
- 3) The Commissioner of State Tax, Maharashtra.
- 4) The Principal Commissioner, CGST, Mumbai South Commissionerate, Mumbai Zone.
- 5) All TPS/Audit/Appeal Commissionerates of Mumbai Zone.
- 6) Trade Associations.(through respective e-mails also)
- 7) The Superintendent of Computer Cell for uploading on website.
- 8) P.R.O., Mumbai Central, CGST & CX Commissionerate, Mumbai for displaying on Notice Board at GST Bhawan, 115, M.K. Road, Churchgate, Mumbai-400020.
- 9) Master File.

प्रधान मुख्य आयुक्त पर कार्यालय Office of the Principal Chief Commissioner जीएसटी एवं सी.ए. ड्यूटी / CGST & CX. मुंबई क्षेत्र / Mumbai Zone
13 JAN 2020
जारी किया / ISSUED
लिपिक हस्ता / Clerk Sign. 



**Annexure 'A'**

**Representative of various Trade Association as per Para 2.1(iii)**

<b>Sr.No.</b>	<b>Name of the Trade Associations</b>
1	Confederation of Indian Industry(CII) / Federation of Indian Chambers of Commerce and Industry ( FICCI) / Hindustan Chamber of Commerce (HCC) / IMC Chamber of Commerce & Industry (IMC) / Chamber of Association of Maharashtra Industry and Trade / Navi Mumbai Merchants Chamber / Bharat Merchant's Chamber
2	Federation of Indian Export Organizations (FIEO)
3	Indian Banks' Association (IBA)
4	National Association of Software and Service Companies (NASSCOM)
5	Federation of Association of Maharashtra (FAM)
6	Bombay Goods Transport Association (BGTA) / Federation of Freight Forwarders' Associations in India (FFFAI)
7	All India Electronic Association (W.Z.) / Internet & Mobile Association of India (IAMAI)
8	Indian Hotel & Restaurant Association (AHAR)
9	India Bullion and Jewelers' Association Ltd (IBJA)
10	National Real Estate Development Council (NAREDCO) / Builders Association of Navi Mumbai (BANM)
11	Indian Drug Manufacturers' Association (IDMA) / Thane Belapur Industries Assn.(TBIA) / Kalyan Ambernath Manufacturers Association Limited / Palghar Manufacturers' Association Limited / Steel Users Federation of India
12	Thane Small Scale Industries Association / Chamber of Small Industry Associations / Association of Small Scale Industries (ASSI) / Bhiwandi Powerloom Weavers' Federation Limited

**Representative of Prominent Association of Tax Professionals as per Para 2.1(iv)**

1	Institute of Chartered Accountants of India – West Zone
2	The Goods and Services Tax Practitioners Association of Maharashtra
3	The Chamber of Tax Consultants
4	Bombay Chartered Accountants Society