

F. No.197/CT/GST/2020  
GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES DEPARTMENT

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Puducherry, dt.

**ORDER**

Sub: Constitution of Grievance Redressal Committees in the UT of  
Puducherry for redressal of grievances of taxpayers on GST  
related issues - reg.

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In the 38th GST Council meeting held on 18.12.2019 it has been decided to have a structured grievance redressal mechanism for the taxpayers under GST to tackle grievances of taxpayers on GST related issues of specific/ general nature. GST Council has accordingly approved constitution of 'Grievance Redressal Committee' at Zonal/State level consisting of both Central Tax and State Tax officers, representatives of trade and industry and other GST stakeholders.

2. Accordingly, the GST Grievance Redressal Committee for the Union territory of Puducherry is constituted with the following members:

1) Chair persons

(i) Principal Chief Commissioner of GST & Central Excise, Tamil Nadu & Puducherry Zone. - Co-chair

(ii) Commissioner of State Tax, Commercial Taxes Department, Puducherry.

- Co-chair

2) Representatives from trade and industries Associations/Bodies:

(i) President, Chambre De Commerce, Puducherry.

(ii) President, Puducherry Traders Federation, Puducherry.

(iii) Chairman, Confederation of Indian Industries, Puducherry

(iv) President, Pondicherry Chamber of Industries, Puducherry.

(v) General Secretary, Confederation of Industries & Traders Association, Puducherry.

(vi) President, Karaikal Chamber Of Commerce, Karaikal.

(vii) President, Karaikal Industries Forum, Karaikal.

(viii) Chairman, Puducherry Vyapari Vyavasi Ekoopana Samithi, Mahe.

(ix) Honorary President, Yanam Merchants Association, Yanam.

3) Representatives from tax professionals:

(i) Chairman, Pondicherry Branch of SIRC of Institute of Chartered Accountants of India, Puducherry.

(ii) Chairman, Institute of Cost Accountants of India, Puducherry.

(iii) Secretary, GST Practitioners Association, Puducherry.

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- 4) Nodal officer of ITGRC of the Central Tax, Puducherry
- 5) Nodal officer of ITGRC of the State Tax, Puducherry
- 6) Representative of GSTN handling Puducherry
- 7) Secretaries of the Grievance redressal Committee
  - (i) Joint Commissioner/Deputy Commissioner of Central Tax nominated by the Commissioner of Central Tax.
  - (ii) Joint Commissioner/Deputy Commissioner of State Tax nominated by the Commissioner of State Tax.

With the permission of Co-Chairs, representatives from Trade and industries bodies/Tax professions or others may be added to the Committee.

The Member Association may authorize in writing any of their members to attend the meeting in place of the designated office bearer mentioned in the above list and such authorized person shall participate in the meeting with the permission of the Co-chairs.

3. The functions and mandate of the Committee shall be as under:

**Functions and mandate of the Committee:**

- (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.

**Periodicity of Meeting of the Committee:**

The Committee will meet once every quarter or more often as the Co-chairs may decide.

**Term of the Committee:**

The GRC will be constituted for a period of two (2) years and the term of each member so nominated, shall likewise be for a period of 2 years. Any

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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 by the Principal Chief Commissioner/Chief Commissioner of Central Tax and the Commissioner of State Tax.

**Mechanism of Working of the Committee:**

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.

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.

The Commissioner of State Tax, Puducherry in consultation with the Principal Chief Commissioner of GST & CE, Tamil Nadu & Puducherry Zone shall ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the taxpayers.



Principal Chief Commissioner of GST & CE  
Tamil Nadu & Puducherry Zone

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Commissioner of State Tax  
Puducherry

Copy to:

1. The Special Secretary, GST Council Secretariat, New Delhi.
2. All the members of the Committee.