

A-50050/150/2018-CESTAT-DOR
Government of India
Ministry of Finance
Department of Revenue

New Delhi, dated 6th July, 2022

OFFICE MEMORANDUM

Subject: Constitution of Group of Ministers (GoM) on Goods and Services Tax Appellate Tribunal (GSTAT).

In its 47th meeting held on 28-29 June 2022 in Chandigarh, the GST Council discussed the changes required in provisions pertaining to the GST Appellate Tribunal in the GST Laws to bring it in conformity with judgements of the Courts in relation to various aspects concerning Tribunals. In the aforesaid meeting, the Council has decided to constitute a GoM to look into the issues involved.

2. Accordingly, a Group of Ministers on Goods and Services Tax Appellate Tribunal is being constituted with following composition:


Sl.No	Name	Designation and State	
1.	Shri Dushyant Chautala	Deputy Chief Minister, Haryana	Convenor
2.	Shri Buggana Rajendranath	Minister for Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development and Training, Andhra Pradesh	Member
3.	Shri Mauvin Godinho	Minister for Transport, Industries, Panchayat and Protocol, Goa	Member
4.	Shri Shanti Kumar Dhariwal	Minister for Local Self Government, Urban Development and Housing, Law and Legal Affairs, Rajasthan	Member
5.	Shri Suresh Kumar Khanna	Minister for Finance and Parliamentary Affairs, Uttar Pradesh	Member
6.	Shri Niranjan Pujari	Minister for Finance and Parliamentary Affairs, Odisha	Member

3. The GoM on GSTAT shall recommend necessary amendments required in the GST Laws to ensure that the legal provisions—

- (a) maintain the right federal balance;
- (b) are in line with the overall objective of uniform taxation within the country; and
- (c) are in line with the principles outlined in judgements of Courts in relation to various aspects of Tribunal and are legally sustainable.

4. The GoM shall submit its report for consideration of the Goods and Services Tax Council by 31.07.2022. While making its recommendations, the GoM may consult legal experts.

5. The GoM shall be assisted by Joint Secretary (Revenue).


(Dr.N. Gandhi Kumar)
Director (State Taxes)
Tel. 011-23092613

To,

1. All Members of GoM and Officers
2. Revenue Secretary, North Block, New Delhi
3. Chairperson, CBIC, North Block, New Delhi
4. GST Council Secretariat, New Delhi
5. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
6. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi.