



GOODS AND SERVICES TAX COUNCIL
5th Floor, Tower-II, Jeevan Bharati Building
Connaught Place, New Delhi-110001
Tel: +91-11-23762656
Fax: +91-11-23738814
Email: gstc.secretariat@gov.in
Web: www.gstcouncil.gov.in

F. No. 350/Future Initiative/GSTC/2019/2050
21.02.2020

OFFICE MEMORANDUM

Sub: Constitution of Committee of Officer (CoO) on GST Audit– reg.

In pursuance of discussion and 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, with the approval of competent authority, a Committee of Offices (CoO) on GST Audit has been constituted, consisting of the following members:

Centre	State/UT	GSTN	GST Council Sectt.
1. Addl. DG, DG Audit Headquarters, CBIC - [Convenor]	1. Commissioner of Commercial Taxes, Karnataka (Shri Srikar M. S.) – [Convenor]	EVP, GSTN	Joint Secretary, (Shri Dheeraj Rastogi)
2. Pr. Commissioner/ Commissioner, GST Policy Wing, CBIC	2. Special Commissioner of State Tax, NCT of Delhi (Shri Udit Prakash Rai)		Director (Ms. Ujjaini Datta)
3. Pr. Commissioner, Meerut (Shri S. V. Singh)	3. Special Commissioner, State Tax, Gujarat (Shri Samir Vakil)		Deputy Commissioner, (Shri Rakesh Agarwal)
4. Principal ADG/ADG, DGGI Headquarters, CBIC	4. Additional Secretary, State Tax, Bihar (Shri Arun Kumar Mishra)		
5. Pr. ADG/ADG, DG Analytics & Risk Management	5. Joint Commissioner, State Tax, Maharashtra (Shri Prasad Joshi)		
6. Pr. ADG/ADG, NACIN, Faridabad	6. Joint Commissioner, State Tax, Assam (Shri Gautam Dasgupta)		
	7. Joint Commissioner, State Tax, West Bengal (Shri Narayan Chandra Guriya)		
	8. Joint Commissioner (TRU), Commercial Tax HQ, Lucknow, Uttar Pradesh (Shri Sanjay Kumar Pathak)		
	9. Deputy Commissioner, State Tax, Uttarakhand (Shri Praveen Gupta)		
	10. Deputy Commissioner (ST), Puducherry (Shri K. Sridhar)		

2. The terms of reference (ToR) for CoO on GST Audit shall be to study, examine and suggest:

- to prepare a comprehensive All India GST Manual taking into account procedures & practices in vogue in different States and Centre;
- to explore having joint and collective GST Audit by Centre & State for the taxpayers in many sectors that have all India presence like Telecom, Airlines, Banking, Railway etc.;





- b. to explore having joint and collective GST Audit by Centre & State for the taxpayers in many sectors that have all India presence like Telecom, Airlines, Banking, Railway etc.;
 - c. to explore conducting thematic audit by both tax administration;
 - 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 focused approach on audit of Services sector; and
 - f. to build knowledge on financial accounting and focused 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 within a period of two month.
 4. This issues with the approval of the Revenue Secretary, Govt. of India.

(Rakesh Agarwal)
Deputy Commissioner, GST Council

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 Special Secretary, GST Council Secretariat

Deputy Commissioner, GST Council