

F. No. 20/10/16/2018-GST (Pt. I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 24th December, 2019

To

**All Principal Chief Commissioners/
Chief Commissioners of Central Tax & GST**

Madam/Sir

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

GST Council in its 38th meeting held on 18.12.2019 has decided that a structured grievance redressal mechanism should be established 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. The constitution of each such Grievance Redressal Committee, its functions and mandate shall be as under:

2.1 Constitution of the Committee:

Each Zonal/State level Grievance Redressal Committee shall comprise of the following:

- i. Zonal Principal Chief Commissioner/ Chief Commissioner of Central Tax (**Co-chair**)
- ii. Chief Commissioner/ Commissioner of State Tax (**Co-chair**)
- iii. Representatives of various Trade Associations – **upto 12 in number**
- iv. Representatives of prominent Associations of Tax Professionals like Chartered Accountants, Tax Advocates, Tax Practitioners etc. –**upto 4 in number**
- v. Nodal officer of ITGRC of the Central Tax and Nodal officer of ITGRC of the State Tax.
- vi. Representative of GSTN handling the concerned Zone/ State
- vii. Any other member with the permission of the Co-chairs.
- viii. Additional/Joint Commissioner of office of Zonal Principal Chief Commissioner/ Chief Commissioner of Central Tax and an officer nominated by the Chief Commissioner/ Commissioner of State Tax - **Secretaries of the GRC.**

In case, where there are more than one State corresponding to a single Central Tax Zone, Grievance Redressal Committee shall be constituted at State level for each State. Further, where

there are more than one Central Tax Zone in a given State, then the Grievance Redressal Committee shall be constituted at Zonal level. Grievance Redressal Committee of the Zone/ State shall be constituted by the Principal Chief Commissioner/Chief Commissioner of Central Tax of the concerned Zone in consultation with the Chief Commissioner/Commissioner of State Tax of the concerned State.

2.2 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 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 in consultation with the Chief Commissioner/ Commissioner of State Tax.

2.3 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.

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.

2.4 Periodicity of Meeting of the Committee – The Committee shall meet once every quarter or more frequently as decided by the Co-chairs.

2.5 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.

3. 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.

4. Principal Chief Commissioner/ Chief Commissioner of every Central Tax Zone in consultation with Pr. Commissioner/Commissioner of State Tax shall ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the taxpayers.

5. It is requested that orders constituting the Zonal/State level Grievance Redressal Committee may be issued at the earliest possible and latest by 10.01.2020, in consultation with the jurisdictional Chief Commissioner/Commissioner State Taxes. A copy of such orders may also be sent to the Board and GST Council Sectt. for information. Wide publicity may be given to constitution the Grievance Redressal Committee.

6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

(Yogendra Garg)
Principal Commissioner
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Copy to:

- (i) Special Secretary GST Council Sectt. With a request to get these instructions circulated to all Chief Commissioners/Commissioners of State Tax
- (ii) Chief Executive Officer, GSTN for taking necessary action for developing a portal for recording all the grievances and their disposal

Copy for kind information to:

- (i) PS to Hon'ble Finance Minister / Hon'ble MoS (Finance)
- (ii) PS/OSD to Revenue Secretary/Chairman CBIC/All Members of CBIC/All JSs-Commissioners in CBIC
- (iii) All Principal Directors General/Directors General under CBIC
- (iv) AS(Revenue)/JS(Revenue)
- (v) Manager, CBIC Website

(Yogendra Garg)
Principal Commissioner