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Goods and Services Tax Alert

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Committees to facilitate
implementation of
Goods and Services
Tax from 1 April 2016

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Committees to facilitate implementation of Goods and Services Tax from 1 April 2016

On 17 June 2015, the Union Finance Ministry approved formation of the following new committees to ensure implementation of GST on 1 April 2016:

Steering Committee (SC)

- Objective
 - To finalize reports prepared by sub-committees on aspects relating to drafting of CGST, IGST and SGST laws / Rules & other mechanics of GST
 - To monitor the progress of IT preparedness of Goods & Service Tax Network (GSTN) / Central Board of Excise & Customs (CBEC) and other Tax administrators
 - To monitor the progress on consultations with various stakeholders like trade and industry
 - To monitor the progress of training the officers
- Structure: SC to function under co-chairmanship of Additional Secretary, Department of Revenue & Member Secretary, Empowered Committee of State Finance Ministers
- Members: Participants from Department of Revenue, CBEC, GSTN and representatives of State Government

Committee for recommending rates

- Objective
 - To recommend possible tax rates of GST after ensuring consistency with the current level of revenue collection from Centre and the States
 - To take into account expected level of growth of economy, different levels of compliance and broadening of tax base under GST for recommending the possible tax rates of GST
 - To analyze sector-wise and State-wise impact of GST on the economy
- Structure: Committee to operate under Chairmanship of Chief Economic Advisor and Ministry of Finance
- Deliverables: Above objectives are to be considered and a report to be submitted within two months.

Other Updates from various sub committees formed by the Empowered Committee

1. Operational status: Finalization underway for business process, payment systems, matters in relation to dual control, threshold, exemption, place of supply rules including model laws for CGST, IGST and SGST
2. GSTN Status: Considerable steps are taken for preparation and roll out of IT infrastructure in terms of enabling online registration, filing of returns and getting refunds. In this regard, the State Governments are also preparing the necessary backend IT infrastructure for implementation of GST which shall relate to aspects like assessments and audits.
3. Periodic reviews are held in the Department of Revenue to monitor the progress on the above aspects.

Source: Press Information Bureau, Government of India, Ministry of Finance dated 17 June 2015

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