

**F. No. 349/36/2017-GST**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**

Dated March 24, 2017

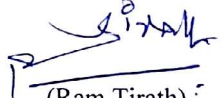
**Office Order**

**Subject: Constitution of GST Working Groups to address concerns of the Trade and Industry**

1. With the finalization of the Model GST Laws by the GST Council, stage has been set for the introduction of GST as per the deadline indicated by the Council.
2. While a large number of representations have been addressed in the making of the laws, there are some sectors which may have special peculiarities which need to be given a closer look to ensure that they are able make a smooth and hassle-free transition to the new tax regime.
3. Some of these issues are as follows:
  - i. Services provided between establishments of same entity without invoice or payment in certain sectors with high volumes of transactions with operations spread on a country-wide basis;
  - ii. Compliance challenges for small and medium sector in an automated environment with end-to-end matching of invoices;
  - iii. Issues raised by sectors employing large work force and with vast disparity, e.g., textiles;
  - iv. Special regime in sectors with disproportionate high value with relatively lesser value addition and large number of job workers;
  - v. Cascading due to the exclusion of certain products from the GST and commitments relating fiscal stability clause in Production Sharing Contracts;
  - vi. Issues due to existing abatements in transport sector together with compliance challenges;
  - vii. Critical infrastructure of the country
  - viii. Exports, including value addition and manufacturing in domestic tariff area (DTA) for export /EOUs and SEZs.
  - ix. Government services to obtain clarity as to what constitutes a taxable supply for consideration.
4. **Recognizing all the above concerns, it has been decided to set up following Working Groups to address the concerns of some key sectors:**
  - a. Banking, Financial and Insurance Sector : Shri Upender Gupta, Commissioner, GST
  - b. Telecommunication : Shri Amitabh Kumar, JS, TRU - II

- |  |   |
|--|---|
| c. Exports, including<br>EOUs and SEZs   | : Dr Tejpal Singh, ADG, DGEP<br>Shri Manish Sinha, Commissioner, CX |
| d. IT / ITES   | : Shri M. Vinod Kumar, Chief Commissioner                           |
| e. Transport and Logistics<br>(Road, rail, air, sea, pipelines, airport, sea port) | : Shri J. M. Kennedy, ADG DGRI                                      |
| f. Textiles  | : Shri Yogendra Garg, Commissioner CX.                              |
| g. MSMEs, including job work   | : Shri Manish Sinha, Commissioner CX                                |
| h. Oil & Gas<br>(Upstream and Downstream)  | : Shri P. K. Jain, Chief Commissioner (AR)                          |
| i. Gems and Jewellery  | : Shri Reyaz Ahmad, Director TRU                                    |
| j. Services received and provided by<br>the Government                             | : Sh D. P. Nagendra Kumar, Pr. Commissioner                         |

5. The Working Groups should have a quick look at the key issues and suggest ways and means to overcome the key concerns. They may interact with concerned administrative ministries and key Industry bodies/associations, professionals and other suitable persons.
6. The emphasis of the Groups should be on procedural simplification and possible rate structure.
7. They should present their Reports latest by April 10, 2017.
8. Based on their initial reports, decision on further action to expand the working groups by including officers from the state governments may be taken.

  
 (Ram Tirath)  
 Member (Budget & GST)

Copy to:

1. Conveners of all Working Groups
2. Chairman (EC)/All Members of CBEC
3. All Pr. Chief Commissioners / Chief Commissioners/ Pr. Directors General / Directors General, CBEC
4. PS to FM/MoS (R)
5. PS to Secretary (Revenue)
6. Additional Secretary, GST Council
7. Joint Secretary (TRU – I)/Joint Secretary (TRU – II)/Joint Secretary (Customs)/Joint Secretary (Drawback)/Joint Secretary (Review)/ Joint Secretary (Revision Application)/ Joint Secretary (Admin.), CBEC
8. Commissioner (Customs & EP)/Commissioner (Co-ord.)/Commissioner (Service Tax), /Commissioner, GST Policy Wing/Commissioner (Central Excise)/Commissioner (Legal)/Commissioner (Anti - Smuggling)/Commissioner (PAC)
9. Manager Website, Directorate of Systems, New Delhi for uploading on the CBEC's website