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भारत सरकार GOVERNMENT OF INDIA
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राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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C.No.IV/16/14/2020/CC(TZ) IVC Date: 03.07.2020

**Public Notice No. 01/2020 – GST**
**(DIN-20200758000007IC584)**

**Subject: Constitution of Grievance Redressal Committee in Union Territory of Lakshadweep for redressal of grievances of taxpayers on GST related issues – reg.**

The GST Council in its 38th meeting held on 18-12-2019 has decided to establish a structured Grievance Redressal Mechanism for the tax payers under GST to tackle their grievances on GST related issues of specific and general nature. The GST council has accordingly approved the constitution of Grievance Redressal Committees at the Zonal/State level consisting of both Central Tax and State Tax officers, representatives of Trade and Industry and other GST stakeholders. The framework and mandate of the constitution of the said Committee has been communicated vide the CBIC letter dated 24.12.2019 in F.No.20/10/16/2018-GST (Pt.I).

The proposed Committee is to consist of the Chief Commissioner of Central GST, Central Excise & Customs, Thiruvananthapuram Zone (Co-chair), Principal Commissioner of Central GST & Central Excise, Kochi, UTGST (Co-chair), Representatives of Trade Associations, Representatives of prominent Associations of Tax professionals, Central and UT Nodal officers of ITGRC (IT Grievance Redressal Cell). Representatives of GSTN assigned to the UT, Additional/Joint Commissioner – Central GST (Secretaries of GRC) and any other member with the permission of the Chair. In the case of Union Territory of Lakshadweep, as the Union Territory Goods & Service Tax Act, 2017 and Rules thereon are

administered by the Commissionerate of Central GST & Central Excise, Kochi, the representatives would be decided accordingly.

Considering the Tax Ecosystem of Lakshadweep, the Grievance Redressal Committee is hereby formed in the Union Territory of Lakshadweep with the following members –

**Ex-officio Members –**

1. The Chief Commissioner, Central GST, Central Excise & Customs, Thiruvananthapuram Zone : Co-Chair
2. The Principal Commissioner, Central GST & Central Excise, Kochi (Co-Chair)
3. Additional / Joint Commissioners of Central GST & Central Excise, Kochi, Secretaries of the GRC.
4. Nodal Officers of IT Grievance Redressal Cell of Central GST.
5. Lakshadweep UT representatives from GSTN.

**Members from Trade Associations:**

1. Shri N Kunhikoya, Telecom District Manager, Lakshadweep
2. Shri Shamsudheen A S, Bharath Engineering Work, Kavaratti, Lakshadweep
3. Dr. P P Hassan Thangal, Civil Works Contractor, Andrott, Lakshadweep
4. Shri Mohammed Ershad .E, Saina Builders, Kavaratti, Lakshadweep
5. Shri Sameer Riyaz, Civil Works Contractor, Kavaratti, Lakshadweep

**Members from Tax Profession:**

1. Shri Ajaz Shabeer P., Advocate.

**Representative of GSTN** :

1. Shri. Asif Masood, Resident Engineer GSTN

**Representative from the Office of the Additional Director General, DGTS, Bengaluru.**

**Other members** :

1. The Secretary (Finance & Accounting), UT of Lakshadweep
2. Shri. Abdul Samad, Director (Planning, Statistics & Taxation), UT of Lakshadweep

The term of the Committee constituted shall be for a period of two years and the term of each Member nominated shall also be for a period of two 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 Chief Commissioner Central GST, Central Excise & Customs, Thiruvananthapuram Zone.

**The functions and mandate of the Committee will be:**

1. 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.
2. Referring any issue requiring a change in Act/Rules/Notification/Forms/Circular/ Instruction etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC.
3. Referring any matter related to IT related issue pertaining to GST Portal, to GS'I'N.

Whenever a GST Policy related issue is referred by a GR Committee, 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 issues pertaining to GST Portals the same would be resolved by GSTN in a time bound manner preferably within one month.

The committee shall meet every quarter or more frequently as decided by the Chair. The Mechanism of Working of the Committee will be that the stakeholders may send their grievances/suggestions to the Secretary of the Committees 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 Secretaries as well as to the GST Policy Wings, CBIC.

For the 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 Chair of the Grievance Redressal Committee to ensure timely entry of the grievances and updating the status of their disposal on the

portal. The Nodal Officers of GSTN Policy Wing 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 portals which shall be available for viewing to all stakeholders to check the status of the resolution.

The Principal Commissioner of Central GST & Central Excise, Kochi shall ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the tax payers of UT of Lakshadweep.

**(Hindi version will follow)**

**Encl: As above**

3/7/2020

**(Shyam Raj Prasad)**
**Chief Commissioner**

**Copy to:**

1) **The Addl. Director General, NACIN, ZTI, Cochin.**
2) **Distribution list I, II and III of Thiruvananthapuram Zone.**
3) **The Principal Commissioner,**
   **Central Tax and Central Excise Commissionerate, Kochi.**
4) **The Commissioner,**
   **Central Tax and Central Excise Commissionerate,**
   **Thiruvananthapuram.**
5) **The Commissioner,**
   **Central Tax and Central Excise Commissionerate, Kozhikode**
6) **The Commissioner,**
   **Central Tax and Central Excise (Audit) Commissionerate, Kochi.**
7) **The Commissioner,**
   **Central Tax and Central Excise (Appeals),**
   **Kochi.**
8) **The Commissioner, Customs Preventive Commissionerate, Kochi**
9) **The Commissioner of Customs, Custom House, Kochi.**
10) **Notice Board/Supdt.EDP/ Hindi Section.**