

MINISTRY OF FINANCE DEPARTMENT OF REVENUE केंद्रीयजी.यस.टीआयुक्तालय, विशाखपट्टणम, केन्द्रीयराजस्वभव, पोर्ट एरिया, विशाखपट्टणम - 530035 OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL TAX VISAKHAPATNAM ZONE, CENTRAL EXCISE BUILDING, NEW GST BHAVAN, PORT AREA, VISAKHAPATNAM - 530035

C.No.V/30/12/2020-CC(VZ)-Tech-2

ORDER NO. 01/2022 Dated: 2803.2022.

Sub:- Re-Constitution of Grievance Redressal Committee for redressal of taxpayer grievances on GST matters -Reg.

Consequent to the GST Council decision in the 38th meeting held on 18.12.2019, 'Grievance Redressal Committee' at Zonal / State level to tackle grievances of taxpayers on GST related issues of specific/general nature was constituted vide Order No.01/2020 dated 31.01.2020 for a period of two years i.e., 01.02.2020 to 31.01.2022. The term of the first Grievance Redressal Committee has since expired and there is a need for forming such a Committee.

Accordingly, a **Grievance Redressal Committee** is being formed in the State of Andhra Pradesh which shall comprise of the following members:

Chairpersons:

- i. Chief Commissioner of Central Tax, Visakhapatnam Zone (Co-chair)
- ii. Chief Commissioner of State Tax, Andhra Pradesh (Co-chair)

Trade Representatives:

- i. State representative, Confederation of Indian Industry (CII), Vijayawada.
- ii. Representative, Federation of Andhra Pradesh Chambers of Commerce and Industry (FAPCCI), Vijayawada.
- iii. President, Andhra Pradesh Federation of Chamber of Commerce & Industry.

iv. State Representative, Federation of All India Vyapar Mandal, Andhra Pradesh

- v. Representative, Federation of Indian Export Organisation, New Delhi.
- vi. President, Federation of Andhra Pradesh Small and Medium Industries Associations, Vijayawada.
- vii. State Representative, The Andhra Pradesh MSME Industries Association, Vijayawada.
- viii. State Chairman, Builders Association of India (BAI), Vijayawada.
- ix. National President, Federation of Small and Medium Enterprises of India (FSME), Nellore.
- x. Representative, National Association of Software and Service Companies (NASSCOM).
- xi. Member, Andhra Pradesh Rashtra Offset Printers Association, Vijayawada.

Representatives of Tax Practitioners:

- i. Representative, A.P. Tax Practitioners and Consultants Association, Guntur.
- ii. Secretary, A.P. Tax Bar Association, Vijayawada.
- iii. Representative, All India Federation of Tax Practitioners (Southern Zone), Vijayawada.
- iv. Representative, Institute of Chartered Accountants of India (ICAI).
- v. Representative, Institute of Cost Accountants of India.

Other Members Nominations:

- i. Representative of M/s Hindustan Petroleum Corporation Limited, Visakhapatnam.
- ii. Representative of M/s Coromandel International Limited, Visakhapatnam.

Departmental Officers & GSTN Representative:

- i. Nodal Officer of ITGRC of Central Tax, Office of the Chief Commissioner of Central Taxes, Visakhapatnam Zone.
- ii. Nodal Officer of ITGRC of State Tax, Office of the Chief Commissioner of State Taxes, Andhra Pradesh.
- iii. Representatives of GSTN handling the State of Andhra Pradesh.

Secretaries of the Grievance Redressal Committee:

i. Additional/Joint Commissioner, Office of the Chief Commissioner of Central Taxes, Visakhapatnam.

ii. Joint Commissioner (ST)GST, Office of the Chief Commissioner of State Taxes, Andhra Pradesh.

The Grievance Redressal Committee may add any Representative(s) of Trade Bodies/Tax Professionals or others as deemed necessary to cover all segments.

The Member Associations may authorize the representative to attend the meetings of the Grievance Redressal Committee and actively participate in the deliberations therein. With the approval of Co-Chairs in the interest of effective functioning of the GRC, the Associations may authorize any of their members to attend the meetings in the place of the designated office bearer mentioned in the list above.

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 an IT related issue pertaining to GST portal, the same would be resolved by GSTN in a time bound manner, preferably within one month.

Term of the Committee:

The Grievance Redressal Committee 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 2years. 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 of State Tax.

Periodicity of Meeting of the Committee:

The Committee shall meet once every quarter or more frequently as decided by the Co- chairs.

Mechanism of Working of the Committee:

The stakeholders will send their grievances/suggestions to the Secretary(s) of the Committee, who shall place the same before the Committee. Further, the Secretary(s) of the Committee shall also submit a quarterly progress report to the GST Council Secretariat as well as to the GST Policy Wing, CBIC.

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 developed by GSTN. 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 or all issues will be displayed on the portal, which shall be available for viewing to all stakeholders to check the status of the resolution.

Chief Commissioner of Central Tax Zone in consultation with Chief Commissioner of State Tax shall ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the Taxpayers.

(Suresh Kishnani) **Chief Commissioner of Central Taxes** Visakhapatnam Zone

(Co Chair)

(Ravi Shankar Narayan S.) Chief Commissioner of State Taxes Andhra Pradesh (Co-Chair)