

**F. No. A 11013/18/2015.Ad.IV**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**  
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New Delhi, the 27<sup>th</sup> August, 2015

**ORDER No. 05/Ad.IV/2015**

**Subject: Terms of Reference of the GST -Policy Wing in CBEC and the Directorate of GST.**

After the formation of the GST Directorate vide Board's Order No. 01/Ad.IV/2015 dated 31<sup>st</sup> July, 2015 (F.No. A 11013/18/2015.Ad.IV), with the approval of the Competent Authority it has become necessary to clearly delineate the roles of the GST Policy Wing in CBEC and the GST Directorate.

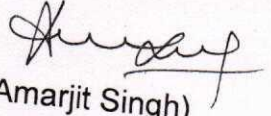
2. The GST Policy Wing shall act as a policy vertical in the Board under the Member (GST). The Policy Wing will deal with all policy matters relating to GST including the related legislation. The policy wing will also formulate the CBEC's views on the GSTC Secretariat and also matters relating to the subsuming of the various Central taxes in the GST. Matters related to issues raised in Parliament including Parliamentary Questions connected to GST will be handled by the Policy Wing. It will interact with EC (Empowered Committee) and State Governments and will assist CBEC in finalizing its views in relation to various facets of the GST. It will also act as CBEC's interface with the Trade and Industry on matters relating to GST. Finally it will also attend to any other matter relating to GST that CBEC may like to assign to the Policy wing.

3. The Directorate of GST shall be headed by a Principal Director General and will be headquartered in Delhi. It will primarily function as a think tank acting as an intermediary between the Board and the field formations. It will inter alia discharge functions of research and analysis, capacity building of officers, coordinating with various Directorates of CBEC and State institutions connected to GST and assist the GST Policy Wing in the Board on all matters related to GST. It will also handle the transitional issues arising out of the metamorphosis of Service Tax Directorate into GST Directorate.

4. All technical and administrative matters being dealt with the office of DGST Mumbai Zonal Unit/Headquarters, prior to 01.08.2015, will continue to be dealt with by the office of ADG, DG-GST Mumbai until further orders.



5. The office of ADG, DGST (Now ADG, DG-GST), will continue to exercise all administrative and financial powers including HOD until further orders. Existing arrangements shall continue to be in force regarding all the budgetary grants, all expenses and drawal of salaries and allowances. The office of ADG DG-GST Mumbai will also deal with matters arising out of Parliamentary Questions, assurances and surveys arising prior to 01.08.2015 until further orders.

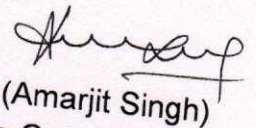


(Amarjit Singh)

Deputy Secretary to the Govt. of India

To

1. All Principal Chief Commissioners/Principal Commissioners/Commissioners of Central Excise & Customs.
2. All Principal DGs/ DGs under CBEC
3. PS to FM/PS to MOS(R)
4. PS to Secretary Revenue.
5. PPS to AS Revenue.
6. PPS Chairman, CBEC
7. PPS to Member (ST)/Member (P&V)/Member (CX)/Member (Budget)/Member (Cus)/Member (L&J)
8. PS to JS Admn./EC.
9. Director (Ad.II)/DS (Ad.II A&B)/DS Ad. III A & VIII EC/DS. Ad.IIIB.
10. DG, System, (Webmaster) with request to upload the order on the official website of CBEC.
11. AD (OL), Hindi-I Section for providing Hindi version.
12. Guard file.



(Amarjit Singh)

Deputy Secretary to the Govt. of India