



**OFFICE OF THE GOODS & SERVICES TAX COUNCIL SECRETARIAT**  
**5<sup>th</sup> Floor, Tower-II Jeevan Bharathi, Connaught Place, New Delhi-110001**

**547/GOMforRevenueMobilisationofNaturalCalamitiesorDisaster/GSTC/2024**

03-03-2025

**OFFICE MEMORANDUM**

**Subject: Constitution of Group of Ministers (GoM) for Revenue Mobilization in case of Natural Calamities or Disasters-reg**

In pursuance of the decision taken in the 55<sup>th</sup> GST Council meeting held on 21.12.2024, a Group of Ministers (GoM) is constituted to examine the legal and structural issue and recommend uniform policies on imposition of levy of cess in case of natural disasters / calamities in the State. The GoM shall consist of the following members:-

S.No.	NAME	DESIGNATION AND STATE	POSITION
1.	Shri Suresh Kumar Khanna	Hon'ble Minister of Finance and Parliamentary Affairs, Uttar Pradesh	Convenor
2.	Smt. Ajanta Neog	Hon'ble Minister for Finance, Women and Child Development, Assam	Member
3.	Shri Om Prakash Choudhary	Hon'ble Minister of Finance, Chhattisgarh	Member
4.	Shri Kanubhai Desai	Hon'ble Minister of Finance & Energy, Gujarat	Member
5.	Shri K N Balagopal	Hon'ble Minister of Finance, Kerala	Member
6.	Shri Premchand Aggarwal	Hon'ble Finance Minister, Uttarakhand	Member
7.	Smt. Chandrima Bhattacharya	Hon'ble Minister of Finance, West Bengal	Member

2. The **Terms of Reference (ToR)** for the GoM are as follows:-

- i. Examine the Constitutional and legal feasibility for levy of a special cess by States for revenue mobilization in case of natural calamity or disasters;
- ii. Examine and identify the framework to be used to classify an event as a natural calamity or disaster for the purpose of levy of such special Cess by States under the GST regime;
- iii. Examine whether the special cess should be restricted to some specific sectors or should be levied across sectors.
- iv. Examine whether the levy of such special cess should be on B2B supplies only or B2C supplies only or both; and whether the said special cess should be applicable on supplies under Reverse Charged Mechanism (RCM), keeping in mind that taxes are not reported in inter-state supplies.
- v. Examine the rate structure and time duration for which the said special cess should be levied.
- vi. Examine whether levy of cess on SGST for special purpose will be in consonance of the objective of GST Act particularly "One Nation One Tax".
- vii. Examine whether any alternate mechanism can be devised for helping States in case of a natural disaster without altering the basic structure of GST.

3. Department of Revenue shall provide the necessary secretarial assistance to the GoM.

This issues with approval of the Competent Authority.

Digitally signed by  
Reshma R Kurup  
Date: 03-03-2025  
18:31:56

(Reshma R Kurup)  
UNDER SECRETARY

To,

The Hon'ble Members of the GoM.

Copy to:

1. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi;
2. PS to Hon'ble Minister of State for Finance, Government of India, North Block, New Delhi;
3. The Nodal Officers of the States of Uttar Pradesh, Assam, Chhattisgarh, Gujarat, Kerala, Uttarakhand and West Bengal with the request to intimate

the Hon'ble Minister regarding their nomination as Members of the Group of Minister for Revenue Mobilization in case of Natural Calamities or Disasters.

4. PPS to Revenue Secretary, North Block, New Delhi.
5. PPS to Chairman CBIC, North Block, New Delhi.
6. PPS to Additional Secretary (Revenue), North Block, New Delhi.
7. PPS to Joint Secretary (TPRU), PPS to Joint Secretary (Revenue), North Block, New Delhi.

(Reshma R Kurup)  
UNDER SECRETARY