



ABSTRACT

Announcement in Budget Speech 2021-22 – Constitution of an advisory council to develop a Federal Fiscal Model and its Terms of Reference – Appointment of Chairman and Members – Orders – Issued.

FINANCE (FINANCE COMMISSION-I) DEPARTMENT

G.O.(Ms.) No.101

**Dated: 02.04.2022
Pilava, Panguni-19,
Thiruvalluvar Aandu, 2053**

ORDER:

The Hon'ble Minister for Finance and Human Resources Management in the Revised Budget Speech 2021-22 has announced that the Government will establish an advisory council to develop a Federal Fiscal Model with renowned experts on legislation involving revenue and taxation (including GST).

2. Accordingly, Government hereby constitutes an Advisory Council to develop a Federal Fiscal Model under the Chairmanship of Thiru Arvind P. Datar, Senior Advocate, Supreme Court of India along with the following Members:-

1. Thiru K. Vaitheeswaran, Advocate, Madras High Court.
2. Thiru G. Natarajan, Advocate, Madras High Court.
3. Thiru Suresh Raman, Vice President and Region Head, TCS-Service Sector.
4. Thiru Srivats Ram, Managing Director, Wheels India Limited.
5. Thiru K. Velmurugan, President, Hosur Small and Tiny Industries Association.

3. The terms of reference of the Advisory Council are as follows:

- 1) To study the fiscal powers of the State and the Union with special reference to GST.
- 2) To study the levy of Cesses and Surcharges by the Union and its impact on the State's finances.
- 3) To analyse the fiscal scenario of the State.
- 4) To identify the problems with the institutional mechanisms that supports GST which include the independence of decision makers and constitution of GST Tribunal.
- 5) To identify the compliance issues faced by the large Industries, MSMEs, Service Sector and Consumers in order to bring them to the notice of the GST Council.

/p.t.o./

-:2:-

- 6) To identify difficulties with respect to GST rates applied to various commodities.
- 7) To suggest strategies to improve GST collections and other taxes of the State.
- 8) To study the best practices adopted in other states with respect to GST including use of technology and artificial intelligence to identify tax evasion.
- 9) Any other issues which, in the opinion of the Chairman, is relevant to the Union-State fiscal relations.

4. An officer from Central Board of Indirect Taxes & Customs in the Pay Level 13 in the pay range of Rs.123100-215900 (as per Pay Matrix of 7th Central Pay Commission) shall be appointed on deputation as Member Secretary to the Advisory Council.

5. The Advisory Council constituted in para-2 of above shall be treated as First Class Committee for purpose of payment of TA/DA.

6. The order issued with the concurrence of the Finance (CMPC) with its PSL No.202204PSL0147.

(BY ORDER OF THE GOVERNOR)

N.MURUGANANDAM
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

To
The Chairman and Members of the Advisory Council.
All Secretaries to Government, Secretariat, Chennai – 9.

Copy to:

Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India.

The Secretary to Hon'ble Chief Minister, Chennai-9.

The Senior Personal Assistant to Hon'ble Minister, Finance and Human Resources Management, Chennai-9.

The Principal Private Secretary to Chief Secretary to Government, Chennai-9

The Principal Private Secretary to Additional Chief Secretary to Government,
Finance Department, Chennai – 9

Finance (OP-I/OP-II/OP-III/Resources/Bills) Department, Chennai-9.

Stock File/Spare Copy

-/Forwarded : By Order /-

S. Gopinathkumar
02/04/2022

DEPUTY SECRETARY TO GOVERNMENT

93
02/04/22