
	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST &amp; CENTRAL EXCISE केन्द्रीय माल और सेवाकर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST &amp; CENTRAL EXCISE ZONE : TAMIL NADU &amp; PUDUCHERRY जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई – 600034 GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600034 ई-मेल/ Email: <a href="mailto:ccu-cexchn@nic.in">ccu-cexchn@nic.in</a> दूरभाष/Ph: 044-28331010/28335012</p>	
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C. No. GCCO/TECH/TPS/OTH/20/2020-TECH

Date: -5-2023.

**TRADE NOTICE NO. 01/2023-GRC**

Sub: - Re-constitution of Grievance Redressal Committees at Zonal/State level for Redressal of grievances of taxpayers on GST related issues – reg.

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It is brought to the notice of all Federations, Trade Associations and Chambers of Commerce that Grievance Redressal Committee (GRC) for the State of Tamil Nadu, for redressal of grievances of taxpayer on GST related issue has been re-constituted for the year 2023-2024 in terms of circular dated 24.12.2019 issued vide F. No. 20/10/16/2018-GST(Pt.I) by the Central Board of Indirect Taxes and Customs.

2. The Principal Chief Commissioner, GST & CX, Chennai Zone and the Commissioner of Commercial Taxes, Tamil Nadu are the Co-Chairs of the GRC. The Principal Commissioner/ Commissioner of GST & Central Excise, Chennai North Commissionerate and the Joint Commissioner (ST), Large Tax Payers unit, Chennai are the Nodal Officers of ITGRC of Central and State Tax respectively. The Additional Commissioner, Office of the Principal Chief Commissioner of GST & CX, Chennai and the Joint Commissioner, Policy & Planning, Office of the Commissioner of State Tax, Chepauk, Chennai-5 will act as Central and State Secretaries of Grievance Redressal Committee.

3. The names of Trade Associations nominated to the GRC are as given in Annexure 'A' to this Trade Notice. 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member of the Committee who is absent for 3 consecutive meetings, without adequate reasons, will be deemed to have been withdrawn from the Committee and his place will be filled by fresh nomination.

4. The functions and mandate of the Committee will be as under:

(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 the 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 related to IT related issue pertaining to GST Portal, the same would be resolved by GSTN.

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

6. The stakeholders will send their grievances/suggestions to the Secretary of the Committee, who shall place the same before the Committee.

7. The Principal Chief Commissioner, GST & CX, Tamil Nadu & Puducherry with Commissioner of State Tax, Tamil Nadu will ensure proper functioning of the Grievance Redressal Committee for effectively redressing the GST related grievances of the taxpayers.

8. The stakeholders will send their grievance/suggestions to the secretary of the Committee, 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 Secretariat as well as to the GST Policy Wing, CBIC. For 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 Co-Chairs of the Grievance Redressal Committees to ensure timely entry of the grievances and updating the status of their disposal on the portal. 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 on all issues will be displayed on the portal, which shall be available for viewing to all stakeholders to check the status of the resolution.

9. Members of GRC are also requested to furnish points for discussion in the meeting at least 15 days prior to the date of meeting in writing as well as through email on [ccu-cexchn@nic.in](mailto:ccu-cexchn@nic.in) and [cct@ctd.tn.gov.in](mailto:cct@ctd.tn.gov.in) so that the same could be included in the agenda and circulated to all the members so as to enable them to participate in a purposeful discussion. References, issues not received within stipulated time or raised on spot are likely to be summarily rejected.

10. Constituent members representing respective Federation, Association & Chamber attending the GRC meeting should not be more than 2(two). **Further Advisors/Advocates/Attorneys of constituent members will not be allowed to attend the meeting in any capacity.**

11. All correspondences meant for the Grievance Redressal Committees (GRC) may be addressed to the following address.

Office of the Principal Chief Commissioner of GST & Central Excise, GST Bhavan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600034
Office of the Commissioner of Commercial Taxes, Govt. of Tamil Nadu, 2 <sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600005

12. This issues with the approval of the Principal Chief Commissioner, GST & CX, Chennai Zone and Commissioner of Commercial Taxes, Tamil Nadu.

**(R. Gopalsamy)**  
Additional Commissioner (Pr. CCO)

Copy to.

1. The Principal Commissioner, GST Policy Wing, Central Board of Indirect Taxes and Customs
2. The Commissioner of Commercial Taxes, Tamil Nadu.
3. The Principal Commissioner/Commissioner of GST & Central Excise, Chennai North/South/Outer/Chennai Audit I/II/Coimbatore/ Trichy/Madurai/Salem/Chennai Appeals I/II/ Coimbatore Appeals/Coimbatore Audit.
4. Trade Associations (Through respective emails)
5. The Superintendent of Computers, Chennai North for uploading in the website.
6. PRO, Pr. CCO/Chennai North for displaying in the Notice Board.

## Annexure 'A'

Representative of various Trade Association as per Para 2.1(iii)

S. No.	Name of the Trade Association
1	Confederation of Indian Industry, Chennai.
2	Tamil Nadu Vanigar Sangankalin Peramaippu, Chennai
3	Tamil Nadu Vanigar Sangangalin Peravai, Chennai
4	The Southern India Mills Association, Coimbatore.
5	Federation of Indian Export Organisations, Chennai
6	Tamil Nadu Small and Tiny Industries Association, Chennai
7	The Coimbatore District Small Industries Association (CODISSIA)
8	Ambattur Industrial Estate Manufacturers' Association (AIEMA)
9	Karur Textile Manufacturer Exporters Association
10	Tirupur Exporters Association
11	Federation of Madurai Manufacturers & Trade Associations, Madurai
12	Trichy District Tiny & Small Scale Ind. Association, Trichy

Representative of prominent Association of Tax Professionals as per Para 2.1(iv)

S. No.	Name of the Association of Tax Professionals
1	Institute of Chartered Accountants of India (Southern India Regional Council)
2	Institute of Cost Accountants of India (Southern India Regional Council)
3	South India Tax Practitioners' Association, Madurai
4	Tamil Nadu Tax Consultants Association, Chennai.