

GST Council:

- As provided for in Article 279A of the Constitution, the Goods and Services Tax Council (the Council) was notified with effect from 12.09.2016.
- The Council is comprised of:
 - ✚ The Union Finance Minister (who will be the Chairman of the Council),
 - ✚ the Minister of State (Revenue) and
 - ✚ the State Finance/Taxation Ministers as members.
- One half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.
- Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely: —
 - a) the vote of the Central Government shall have a weightage of one-third of the total votes cast, and
 - b) the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast, in that meeting.

It shall make recommendations to the Union and the States on the following issues:

- a) the taxes, cesses and surcharges levied by the Centre, the States and the local bodies which may be subsumed under GST;
- b) the goods and services that may be subjected to or exempted from the GST;
- c) model GST laws, principles of levy, apportionment of IGST and the principles that govern the place of supply;
- d) the threshold limit of turnover below which the goods and services may be exempted from GST;
- e) the rates including floor rates with bands of GST;
- f) any special rate or rates for a specified period to raise additional resources during any natural calamity or disaster;
- g) special provision with respect to the North- East States, J&K, Himachal Pradesh and Uttarakhand; and
- h) any other matter relating to the GST, as the Council may decide.