F. No. 20019/2/2026-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
GST Policy Wing

Kartavya Bhawan- I, New Delhi – 110001

Date: 18.07.2026

OFFICE MEMORANDUM

Subject: Constitution of Working Group on Centralized Administration of taxpayers – reg.

The undersigned has been directed to refer to the subject cited above and to state that, with a view to promote ease of doing business, and enhancing administrative efficiency, the Board is examining the proposal for a centralised administration of taxpayers (with same PAN) having multiple GSTINs registered under various Central Tax jurisdictions for streamlining the administration of GST in respect of such taxpayers.

2. Accordingly, it has been decided to constitute a Working Group on centralised administration of taxpayers (with same PAN) having multiple GSTINs registered under various Central Tax jurisdictions to examine the aforesaid proposal in detail and to formulate implementable proposals, with the following composition:

Composition of the Working Group:

i. Shri Vinayak Chandra Gupta, Chief Commissioner, Lucknow CGST& CX Zone – Chairman.
ii. Shri. Sanjay Mahendru, Pr. Additional Director General, HRM-I, DGHRD.
iii. Shri. Gaurav Singh, Commissioner, GST Policy Wing.
iv. Dr. Kotraswamy M., Commissioner, Bengaluru South CGST & CX.
v. Shri. Pradip Gurumurthy, Commissioner, Aurangabad CGST & CX.
vi. Officer nominated by CEO, GSTN.
vii. Additional Director General (HQ), DGPM.
viii. Additional Director General (HQ), DG Audit.
ix. Ms. Sarika Shah, Additional Commissioner, Thane (Audit) CGST & CX.
x. Ms. Shrunkhala Kangale, Director, GST Policy Wing.
xi. Ms. Saumya Gupta, Deputy Commissioner, GST Policy Wing.

3. The working group shall have the following Terms of Reference:

i. To examine the difficulties, if any, arising due to multiple tax administrations, in respect of a taxpayer having the same PAN but multiple GSTINs registered in various States/ UTs.

ii. To study the centralized registration and Large Taxpayer Unit mechanism under the erstwhile Central Excise and Service Tax regime as well as international best practices regarding the same and to examine whether there is also a need for Centralised administration of taxpayers by a single Central Tax authority, in respect of all GSTINs under Central Tax jurisdiction of such a taxpayer on the same lines. Also examine the pros and cons, if any, of such a centralised administration.

iii. To recommend whether the proposal of Centralised administration for taxpayers registered under Central jurisdictional GSTINs may be made optional or mandatory for the eligible taxpayers.

iv. To recommend the extent of coverage of the taxpayers under the proposed centralised administration:

   a. Whether only the taxpayers (with same PAN) and having multiple GSTINs, all of which are registered with Central Tax jurisdictions (and none with States/ UTs tax jurisdiction); or

   b. Whether to also include Central Tax jurisdiction GSTINs of the taxpayers (with same PAN) and having multiple GSTINs, some of which are registered with Central Tax jurisdiction and some of which are registered with States/ UTs tax jurisdiction. (GSTINs registered with State/ UT Tax jurisdictions to be considered outside the ambit of this proposal).

v. To recommend the principles and modalities for determination of jurisdiction which would administer the taxpayers, such as largest annual turnover or location of head office or any other criteria, inter alia, taking into account balanced work distribution among field formations, convenience for the taxpayers, administrative efficiency, and manpower availability for smooth administration of such Central tax jurisdiction taxpayers.

vi. To recommend the administrative, legal and system-level changes required, along with implications for organizational structure and manpower deployment in CBIC formations.

vii. To recommend any other measure as may be necessary, for the introduction of proposed Centralized administration of taxpayers.

4. The Working Group may co-opt any officer/ expert, as deemed necessary. The Chairman of the Group may decide the mode and timing of meetings internally.

5. The Working Group shall submit its report, along with a detailed implementation roadmap and draft proposals for placing before the Board, within 30 days from the date of issuance of this office memorandum.

6. This issues with the approval of the Chairman (CBIC).

(Shraiy Suri)

Digitally signed by
Shraiy Suri
Date: 18-07-2026
07:47:41

Joint Commissioner,
GST Policy Wing, CBIC

To,

All the Members of the Working Group.

Copy to:

1. Member (GST)
2. Member (Admin)
3. CEO, Goods and Services Tax Network for information and nomination of one officer from GSTN for the working group.