

# Constitution of Group of Ministers (GoM) on Goods and Service Tax Appellate Tribunal (GSTAT)

Pursuant to the recommendation in the 47th Goods and Services Tax (GST) Council meeting, GoM on GSTAT has been constituted.

The GoM shall recommend necessary amendments required in the GST laws to ensure that the legal provisions:

- maintain the right federal balance;
- are in line with the overall objective of uniform taxation within the country; and
- are in line with the principles outlined in judgements of courts in relation to various aspects of the Tribunal and are legally sustainable.

The GoM shall submit its report for consideration of the GST Council by **31 July 2022**.

