

Learn Commerce Like Never Before.

1

Ma'am, GST Council
kya hota hai?

Bahut accha
sawal, Riya! Chalo,
aasan shabdon
mein samajhte
hain.

2

GST Council
government ki
ADVISORY BODY hai.
Yeh GST se related
matters par salah
deti hai.

GST COUNCIL – ADVISORY BODY

Yeh Council sarkar ko GST ke rules, rates, exemptions,
threshold limits, procedures etc. par advice deti hai.



Yeh
**DECISION MAKING
BODY NAHI HAI.**
Final decision
Government
leti hai.

3

Isme kaun-kaun
shamil hote hain?

Isme do prakar ke
sadasya hote hain –

1. Union Government

Union Finance Minister
(Chairperson)



Union Minister of State
(Revenue/Finance)

2. State Governments

Har Rajya ka ek
Finance Minister
(Member)



(Total 2/3 voting power
States ke paas hoti hai.)



Chairperson – Union Finance Minister

Members – States ke Finance Ministers

4

GST Council sirf salah deti hai.
Yeh khud se koi decision
NAHI leti.

GST COUNCIL KIN MAMLO PAR ADVICE DETI HAI?

- ✓ GST ke tax rates
- ✓ Exemptions aur concessions
- ✓ Threshold limits
- ✓ Rules aur procedures
- ✓ Changes in GST laws
- ✓ Any other matter related to GST

Matlab Council advice
deti hai, aur sarkar us
advice par vichar karke
final decision leti hai.
Wah Ma'am!

**KEY
TAKEAWAY**

GST Council government ki **ADVISORY BODY** hai.
Yeh salah deti hai, **DECISION MAKING BODY NAHI HAI.**
Final decision Government leti hai.

