

## Advanced - Case Study-6

**Class objective:** I will be able to understand the case study and learn new vocabulary.

### Concept A: Case study (2017)

The crucial question about how and where auditors should get access to GST data continues to hang fire, even as hundreds of CAG auditors are being put through specialised training in anticipation of the implementation of the new tax regime from July 1. Various government officials, including ministers, have been insisting that the proposed tax

ministers, have been insisting that the proposed tax **regime** will come into force as scheduled. The GST Network (GSTN), which is the nationwide electronic backbone of the tax regime, will go live for testing in early May.

For full implementation of the GST regime, to decide the compensation for States and to determine their revenue share, auditors of the CAG (Comptroller and Auditor General) will require access to two different datasets, which are proving difficult to come by. One of them is data pertaining to revenue that would accrue to States from alcohol and petrochemicals, both of which are outside GST for now. The second issue of where and how CAG auditors will get access to the GST data continues to **vex** officials. Senior officials say the government needs to quickly settle it.

An official pointed out that the GSTN has refused to give the CAG access to its network, saying it is only holding the data in a fiduciary capacity since the tax data originally belongs to the Centre and States. Officials also pointed out that the GSTN is owned by a private company, and thus cannot be audited by CAG. "The government will have to sort it out, or we will have a serious problem on our hands," another senior official said.

The GSTN claims it is a private company as 51% stake in the company is held by private companies such as HDFC and ICICI Bank. The CAG has pointed out in official communications in recent times that under the new Companies Act, GSTN can be counted as a government-controlled company since its strategic control will be with the government. Like any PSU, the CAG could depute chartered accountants to audit GSTN. "But that is a minor issue. The real issue is where would auditors get access to the data," he said.

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