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Daily news summary**GST Council Structure and Governance**

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WHY IN NEWS

- The Goods and Services Tax (GST) Council scheduled its upcoming meeting to discuss compliance simplification for taxpayers.

WHAT IS THE GST COUNCIL?

- Constitutional body established under **Article 279A** following the 101st **Constitutional Amendment Act, 2016**.
- Chaired by the Union Finance Minister, with members comprising the Union Minister of State for Finance and Finance/Tax Ministers from all 28 States and 3 Union Territories with legislatures (Delhi, Puducherry, Jammu & Kashmir).

DECISION-MAKING MECHANISM

- Every decision requires a three-fourths majority of weighted votes present and voting.
- The Central Government holds a weightage of one-third of total votes cast, while all State Governments combined hold a weightage of two-thirds.

WHY IT MATTERS

- Serves as the primary institutional vehicle for cooperative federalism in indirect taxation.
- Recommendations of the GST Council are advisory and non-binding on Parliaments and State Assemblies as held in the Mohit Minerals judgment.

KEY TERMS

- **Article 279A**: Constitutional provision empowering the President to constitute the GST Council.
- **Cooperative Federalism**: A model of governance where Union and State executive authorities collaboratively formulate fiscal policy.

PAPERS

GS2, GS3

PRELIMS FACTS

- GST Council is constituted under **Article 279A** by the President.
- Union Union Territory legislatures participating in the Council include Delhi, Puducherry, and Jammu & Kashmir.

MAINS DISCUSSION

- Analyze the GST Council as a mechanism of fiscal federalism in light of judicial rulings.

KEY DATA

- **Constitutional Provision:** **Article 279A** - Establishes the Goods and Services Tax Council.
- **Voting Weightage:** 1/3 Centre, 2/3 States - Defines the constitutional voting mechanism under **Article 279A(9)**.

[Official source](#)

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