



Office of the Comptroller and Auditor General of India,
10 Bahadur Shah Zafar Marg, New Delhi - 110 - 124.

(Government Accounting Standards Advisory Board)

No. 180/GASAB /NRA/77-2023/Vol VIII (Part III)

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To

The Principal Accountants General/Accountants General (Audit) & (A&E),
(As per list)

Subject: Mapping the datasets of Mining and State GST Departments – matter regarding.

Madam/Sir,

GASAB is handholding the States in preparing the Asset Accounts on Mineral & Energy Resources in the States/UTs. A number of initiatives have also been taken by GASAB for better and sustainable management of mineral resources through mapping the supply and usage of resources, comparing the datasets of Indian Bureau of Mines and State Governments/UT authorities to analyse the grade-wise mineral productions vis-à-vis royalties collected in States, handholding the States in ensuring compliance with the statutory laws on mining, expanding the existing systems and processes on control and monitoring of minor minerals for their better management and revenue interests of the States/UTs.

2. Another area which could enable further control on movement of mineral resources is mapping the datasets of the Mining and the State GST Departments. As per the GST laws, no vehicle can move with taxable goods from one place to another without filling data into the e-way bill module of GST and printing the form. The inputs captured in the e-way bill module, inter-alia, are - 1) *GSTIN of recipient*, 2) *Place of delivery* 3) *Invoice Number* 4) *invoice date* 5) *Value of goods* 6) *HSN code etc.* shall be made available to the registered supplier on common portal who may utilize the same for furnishing details in FORM GSTR1. Also, there are specific HSN codes for mineral and energy resources as enshrined in section V, XIV etc of HSN categorization as per the GST laws.

3. In view of the above, it is being considered whether it is possible to map the datasets of mining departments and the State GST authorities.

4. The invaluable information captured in the e-way bill module, consignor/consignee, HSN code wise could be of immense use for the States/UTs to ensure control and monitoring on the dispatches of mineral and energy resources across the territory of the mining officers. This will also enable the mining officers as well as the State GST authorities to ensure proper assessment and collection of revenues under mining and GST heads through data sharing.

5. The idea is to impress upon the State Governments/UT authorities to institute a regular system of extracting the data from the e-way bill module (on specific HSN items) related to movement of mineral resources in each districts from the datasets of State GST Offices to enable

their cross verification with the dispatch registers maintained in the District Mining Offices and follow up the mismatches.

6. In view of the above, the matter may kindly be taken up with the State Governments/UT authorities to impress upon them to explore the possibility of reconciling the datasets available with both the State Government Departments/UT authorities in the above lines. GASAB may kindly be kept informed about the progress through the monthly reports as a reporting item from the month of November 2023 reported in December 2023.

7. This has the approval of ADAI, GASAB.

Yours faithfully,



(Prerna Sood),

Pr. Director, GASAB II & III