



भारत सरकार Government of India
वित्त मंत्रालय Ministry of Finance
Central Board of Indirect Taxes & Customs
जी एस टी महानिदेशालय



DIRECTORATE GENERAL OF GOODS & SERVICES TAX
West Zone

6th floor, 1 Aerocity, Andheri Kurla Road, Andheri (E), Mumbai 400 072

Email – dggst-wzu@gov.in

F. No. **DGGST/TECH/ANLS/21/2026-ADMN-O/o Pr ADG-DGGST-WZU- MUMBAI**

Mumbai, 09 Oct, 2026

To,

EVIA – Electric Vehicles Industry Alliance of India
M 72, Saket, New Delhi 110070, India.

dg@evia.org.in

Gentlemen,

Sub: Invitation to participate in SAMVAAD on Electric Vehicles and battery Manufacturing Sector – Submission of Agenda Points and Suggestions – reg.

The Directorate General of Goods and Services Tax is organizing a SAMVAAD with representatives of trade and industry associations on the theme “Electric Vehicles and battery Manufacturing Sector” as part of its continuing efforts to strengthen stakeholder engagement, improve GST administration and further the Government’s vision of ‘Ease of Doing Business’ through a transparent, efficient and taxpayer-friendly tax administration.

2. SAMVAD is envisaged as a structured and continuous dialogue platform for meaningful engagement between the tax administration and trade and industry. It seeks to solicit stakeholder feedback on practical issues faced by taxpayers, identify systemic and procedural bottlenecks, enhance transparency and accountability in GST processes and explore feasible administrative and policy interventions for improving service delivery.

3. The proposed interaction will, inter alia, focus on the following GST issues concerning Electric Vehicles and battery Manufacturing Sector and provide an opportunity to deliberate upon practical suggestions to improve the overall taxpayer experience:

- Identify major GST-related challenges faced by industry.
- classification and rate-related issues arising from evolving products and technologies.
- Examine ITC and supply-chain issues.
- Understand emerging business models such as battery swapping, battery leasing and Battery-as-a-Service.

- Discuss issues relating to battery replacement, warranty, second-life batteries and recycling.
- Develop a structured list of issues requiring clarification, examination or policy consideration.

Details of the SAMVAD are as under:

Date	27 th October, 2026
Time	11.30 hours
Mode	Hybrid

4. In order to facilitate focused and meaningful deliberations, you are requested to forward the issues, difficulties, and suggestions, relating to the above agenda points, as experienced by your members, to dggst-wzu@gov.in on or before 16.10.2026, so that the same may be duly examined and incorporated in the agenda for discussion.

5. The inputs received will greatly assist this Directorate in identifying procedural improvements, administrative simplifications and, wherever necessary, policy interventions aimed at making GST administration more efficient, predictable and taxpayer-friendly.

6. Kindly confirm the names and designations of your nominated representatives by 16.10.2026. Your active participation will be valuable in strengthening the dialogue between the Department and the logistics and transport sector.

7. This is issued with the approval of the Pr. Additional Director General

Yours faithfully,

(AMOGH S. THORAT)
Deputy Director
DGGST, West Zonal Unit, Mumbai