

Responding to GST Notices



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What is GST Notice?

- GST notices are **official communications** from tax authorities to taxpayers regarding potential compliance issues or the need for additional information.
- They are sent when
 - **suspicious activities** or
 - **non-compliance** with GST rules are detected.
- **Common reasons** for receiving such notices include
 - unsuccessful GST registration,
 - late or incomplete GST refund applications,
 - excessive input tax credit claims,
 - unpaid GST or underpayment of GST.
- These notices, depending on their purpose and severity, may be referred to as: -
 - Inspection or Inquiry Notices,
 - Show-Cause Notices (SCNs) or
 - Demand Notices
- Taxpayers must **respond** to these notices immediately **within the stipulated time** frame to avoid legal consequences including penalties and prosecution by the GST authorities.



Common areas where SCN is issued

- Non-compliance with the GST laws.
- Evasion of taxes, fraud, suppression of facts.
- Irregular Availment of Input Tax Credit.
- Mismatch in GSTR-1 & GSTR-3B.
- Mismatch in GSTR-1 & E-way Bill Portal.
- Non-payment or short payment of taxes.
- Wrong Place of Supply shown by the Supplier.
- Discrepancies noted in Audit Finding.
- ITC availed against Section 17(5).
- Failed to obtain GST registration, when applicable.
- Delay in filing GSTR-1 and GSTR-3B consecutively for more than 6 months.
- Matters arising out of proceedings against our supplier or customer.
- Reversal of ITC on account of Retrospective Cancellation of the GSTIN of the Supplier.





Principle



Opportunity of being heard is a must, otherwise the notice is liable to be struck.

Reasonableness



Reasonable time must be afforded, including adjournments if requested

Fairness

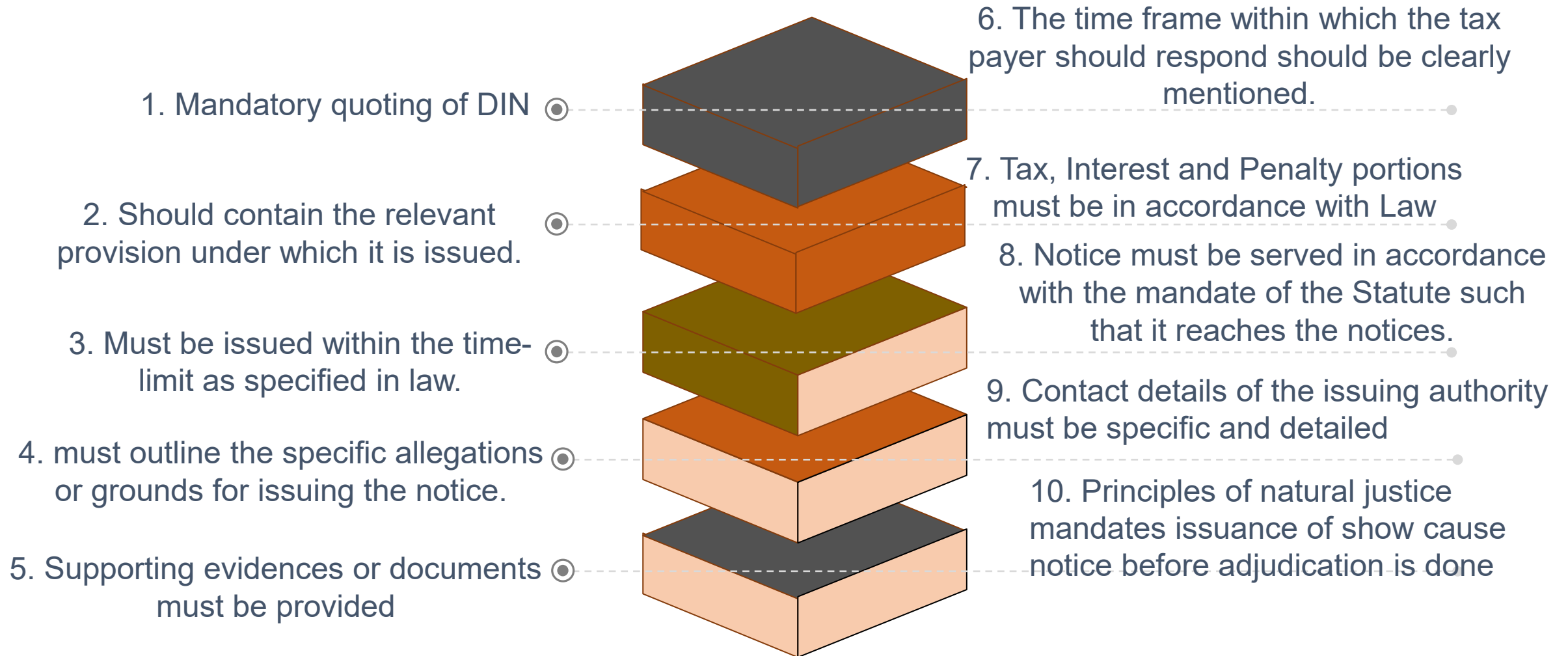


Personal hearing should be fair, effective and sufficient. For example- if the noticee is not available on the day fixed for personal hearing then an adjournment should be provided and suitable date must be fixed



ITEMS TO CHECK IN NOTICE

Common Elements in Notice / SCN



Whether the Notice is Issued by the Jurisdictional Proper Officer?

1. Central Tax Officers
Jurisdiction

2. Division of Tax payers
between Centre and
State

3. State Tax Officers
Jurisdiction

4. Intelligence-based
enforcement action
can be taken by State
or Central Tax officers

- **Authority who initiated** the action is **empowered to complete** the entire process of investigation, issuance of SCN, adjudication, recovery etc.
- **Cross Empowerment not allowed.**

Can CGST Authority go behind a taxpayer who is assigned to SGST Authority, or vice versa?

Case Law: Ram Agencies vs. Asst. Commissioner of Central Tax [Hon'ble Madras High Court]

- The High Court set aside the order passed by the CGST Authorities since the petitioner taxpayer was assigned to SGST Authorities. The HC relied upon its own judgement in the case of **Tvl Vardhan Infrastructure v. Special Secretary, Head of the GST Council Secretariat**.
- The Gist of this judgement is as below -- Through **Circular no 01/2017 bearing F.No.166/Cross Empowerment/ GSTC/ 2017 dated 20-09-2017**, to ensure single interface for all administrative purposes, the taxpayer's base was divided between Centre and State based on turnover. Of the taxpayers with turnover below 1.5 Cr, 90% were allocated to the State, while the remaining 10% were assigned to the Centre. For taxpayers with turnover above 1.5 Cr, the allocation was evenly divided between the Centre and the State.- However, by deriving powers from Section 6(1) of CGST Act and respective SGST Acts, the Government may issue a notification to empowers both counterparty authorities.
- As of now, only one such notification has been issued for processing refunds under GST. - In the absence of any other notification for cross empowerment, the Central or State authorities cannot adjudicate or investigate a taxpayer who has not been assigned to them. Hence, the adjudication orders passed by CGST Authorities against taxpayer allocated to SGST Authorities and vice versa were without jurisdiction and therefore were set aside.
- **Comment:** Vide D.O. F. No. CBEC/20/43/01/2017-GST (Pt.) dt 05-10-2018, CBIC clarified -Both Central and State Administrations are authorised to take intelligence-based enforcement action on the entire taxpayer's base irrespective of the administrative assignment of the taxpayer to any authority.

Can GST Investigation Authority and GST Audit Authority simultaneously assess a period ?

Case Law: R. P. Buildcon (P.) Ltd. vs. Superintendent, CGST & Central Excise [Hon'ble Calcutta High Court]

- Audit proceedings - Anti-evasion proceeding, bar on - Anti-evasion wing and Range Office had issued notice for financial years 2017-18 to 2019-20 for which GST audit proceedings were already initiated but not completed
- Writ petition had been filed to quash said notices
- ***HELD: Where audit proceedings under section 65 has already commenced, said proceedings should be taken to logical end and proceedings initiated by Anti Evasion and Range Office for very same period should not be proceeded with any further***
- Department should complete audit proceedings and not proceed further with impugned notices issued by Anti evasion wing and Range Office for same period
- Department was also directed to issue show cause notice and to pass order after granting opportunity of personal hearing
- Order passed by Single Judge Bench was to be quashed [Section 65 of Central Goods and Services Tax Act, 2017/West Bengal Goods and Services Tax Act, 2017] [Paras 7, 8,9 and10] [In favour of assessee]

What are the Valid Modes of Sending GST Notices?

1. **Hand delivery** to taxpayers or their representative

2. Sending notifications by **e-mail** to the taxpayer's registered email ID

3. Sending notices by **courier, registered mail** or **express mail** carrying confirmation to the latest place of the taxpayer's business

MODES

Under Section 169 of the CGST Act, specific modes of delivery of GST notice have been laid out and any alternative modes of delivery of such notices will not be considered valid under the GST legislation. Prescribed methods via which you can receive a GST notice include:

6. Publication in **regional newspapers** and distribution in the taxpayer's locality based on the last known address of the taxpayer's business or residence

5. Declaration of notification on the **GST portal** (for this taxpayer needs access their GST account after logging into GST portal.

4. Putting up a notice in a visible location at the last **known address of the taxpayer's residence or business**

Monetary limits for SCN - 31/2018 (Circular)

S. no.	Designation of Officer	Monetary limit of the amount of CGST (including cass) for issuance of show causa notices & orders u/s 73 & 74 of CGST	Monetary limit of the amount of IGST (including cass) for issuance of show cause notices & anders u/s 73 & 74 of CGST Act made applicable to IGST	Monetary limit of the amount of CGST and IGST (including cesst) for issuance of show cause notices & orders u/s 73& 74 of CGST Act made applicablu to IGST	
1	Superintendent	Up to Rs. 10 lakhs	Up to Rs. 20 lakhs	Up to Rs. 20 lakhs	
2	Deputy or Assistant commissioner	Above Rs. 10 lakhs up to Rs. 1 crore	Above Rs. 20 lakhs up to Rs. 2 crore	Above Rs. 20 lakhs up to 2 crore	
3	Additional or Joint Commissioner	Above Rs. 1 Crore	Above Rs. 2 crore	Above Rs. 2 crore	

Document Identification Number (DIN):

- CBIC vide its **Circular No 128/47/2019-GST** has mandated that in all the communications (except in exceptional circumstances) with the assessee (including on e-mails), Documents Identification No is required to be mentioned.
- DIN can be confirmed by the assessee online at Cbic.gov.in
- All the communication with the assessee which does not contain DIN shall be treated Invalid and shall be considered as never been issued.

Validity of a Notice Not Having DIN And Actions Available:

Under exceptional circumstances, communication may be issued without a document identification number. In such cases, the tax officials should state that it is issued without document identification number and the reasons for the same.

There may be cases where communication is issued without a document identification number, for instance:

- Technical glitches
- The authorized officer is outside the office discharging his official duties and the notice needs to be issued immediately.

In such scenarios, the tax officials can issue document identification number within **15 days of the issue of communication.**



RESPONDING A GST NOTICE

Important Points to Consider While Understanding SCN:

- **Understand the Business & issue involved**
- Explain how the business operates
- Facts should be simple & understandable
- **Confirm the facts along with documentary evidence**
- Understand the **relevant Section, Rules** during the **disputed period** & its **applicability** to the facts of the case
- **Rebut all the allegations** made in SCN
- Rules / Circulars beyond the Act are invalid
- List Favourable Case Laws and quote where considered necessary.
- Failure to reply to SCN, will invite imposition of penalty, interest accruing, and recovery proceeding.



Manner of responding to notices

1. Verify, whether it is in the prescribed Form.

2. Find out whether the alleged default is committed by the recipient & notice is self-explanatory. If it is not so, write to issuing authority, to clarify.

3. Do not assume anything & do not reply hurriedly.

4. Facts of the case are very important & should be written down first, before writing a reply.

5. Do not simply cite the case law, but write the applicable facts & applicable ratio of the case cited.

Manner of responding to notices

6. What lastly you expect the authority to do, shall be mentioned, instead of merely mentioning that the Notice is bad in law.

7. Respect the time frame specified in the notice and submit your response within the given deadline. Time-limit shall begin from the date of receipt of the notice.

8. Maintain a polite tone. Always address to the authority and not to the officer personally.

9. Prepare a comprehensive and categorical reply addressing each issue raised in the notice, in a manner that the officer comprehends them conveniently.

10. All the annexures must be in chronological order and properly marked, numbered and cross-referenced

Manner of responding to notices

11. Not traversing to any allegation may amount to admission.

12. Always crave leave to provide any additional information or take any further grounds or modify or alter the same.

13. Whether the notice provides for an opportunity of personal hearing or not, always pray for the same in the reply.

14. In case taxes and penalty are liable to be paid by the noticee, the same must be paid within 30 days from the issuance of SCN, to avail the benefit of waiver of penalty.

15. Make copies of all correspondence, including the notice, any additional responses, or any supporting documents.

- **Fact of the case** : the SCN was issued and the final order was passed devoid of any specific details/particulars.
- **The honorable Court held** *“that any prudent person would fail to respond to such show cause notice bereft of details thereby making the mechanism of issuing show cause notice a mere formality and an eye wash.”*
- Further the Court held that it is a **breach of principal of natural justice and allowed the writ petitions solely on the ground of violation of such principal.**
- The Court also observed that wherever an order is likely to result in civil consequences, though the statute or provision of law, by itself, **does not provide for an opportunity of hearing, the requirement of opportunity of hearing has to be read into the provision.**

- Show cause notice
 - issued in a Form
 - without even striking out irrelevant portions and
 - without stating contraventions committed by petitioner
- would amount to violation of principles of natural justice;
- **Summary of SCN as issued in Form GST DRC-01 cannot substitute requirement of proper show cause notice.**
- Form GST DRC-01 or 01A are prescribed format on online portal to follow up proceedings being undertaken against assessee; these cannot substitute ingredient of proper show cause notice.

- **SCN Need not Mention Rule under which it is Issued:** The show cause notice under Rule 10 need not indicate the rule under which it was issued as long as it complies with the requirements of that rule, but it must enjoin upon the party to show cause to the proper officer why he should not pay the stated amount which must be manifestly specified and not be relegated to conjecture, speculation or calculations for ascertainment of the exact amount payable.
- **Final Demand cannot be beyond the Amount of SCN:** The amount of duty finally determined should not exceed the amount specified in the show cause notice.

- The adjudicating authority has to pass his order within the parameter of the allegations levelled in the show cause notice.
- In the case of Commissioner of customs, **Mumbai v. Toyo Engineering India Ltd. [(2006) 7 SCC 592]**, the apex court while delivering judgement under para 16 held that, the department cannot travel beyond the scope of the show cause notice.

- Show cause notice without quantification of demand is not legal and valid in Section 11A ibid. "the amount specified in the notice" have to be given full effect and meaning, and cannot be reduced to mere surplusage contrary to well understood rules of interpretation.
- The words in Section 11A(2) "not being in excess of the amount specified" presuppose specification of the amount in notice, without which, determination of amount of duty under Section 11A(2) by Central Excise Officer becomes impossible as for determination of amount by him, he has to take into account the caveat that amount cannot exceed the amounts specified in Section 11A(1).

PERSONAL HEARING

The Supreme Court observed that personal hearing enables the concerned authority to watch the demeanour of the witness etc and also clear up his doubts during the course of the arguments. -Automotive Tyre Manufacturers Asson. Vs Designated Authority, [(2011) 263 ELT 481 (Supreme Court)].

A Personal Hearing is not required in an application for a stay. - Union of India vs Jesus Sales Corporation, [(1996) 83 ELT 486 (Supreme Court)].

Issue 1: Excess ITC Claimed in Form 3B as compared to GSTR-2A/2B

- ITC claimed as per relevant provisions of the **Sec 16 read with rule 36**.
- You are in possession of goods/services, invoices, proof of bank payments and actual movement of goods was made and all transactions are absolutely genuine excluding ineligible ITC.
- Prove that all conditions set by **Supreme Court in Ecom Gill Coffee Trading Pvt Ltd (2023)** are fulfilled.
- **Kerala High Court in Diya Agencies (2023)**, "*ITC cannot be denied to the recipient solely on the ground that transactions are not reflected in GSTR-2A.*"
- Circular No. **183/15/2022 & 193/05/2023**, "**clarification to deal with difference in ITC.**"

Circular 183/15/2022 – dated 27.12.2022 – For Supplies between 1/7/2017 and 31/03/2019

Scenario

Tax Paid by Supplier in GSTR 3B
Failed to File GSTR 1, hence not reflected in GSTR 2A of recipient

Tax Paid by Supplier in GSTR 3B and Filed GSTR 1, but **Failed to report the particular Supply in GSTR 1**, hence not reflected in GSTR 2A of recipient

The GSTIN of Buyer is mentioned on the Invoice (Rule 46 of CGST)
Supplier has **wrongly reported this supply as B2C**. Tax has been paid.

Tax Paid by Supplier in GSTR 3B and Filed GSTR 1, but **has reported a particular supply in GSTR 1 against wrong GSTIN**, hence not reflected in GSTR 2A of recipient

Proper Officer shall seek and verify

1. Tax Invoice / Debit Note
2. Proof of Receipt of Goods and/or Services
3. Proof of Payment to Supplier
4. Applicable reversal under Section 17/18 have been made
5. ITC was availed within prescribed time limit of Section 16(4)
6. If ITC Difference is in excess of Rs. 5 Lacs, a CA/CMA Certificate shall be obtained certifying that the supply was actually made.
7. And if it is below Rs. 5 Lacs, certificate from Supplier.

If the Proper Officer is satisfied based on verification of above, then he may allow this input.



Circular 193/05/2023 – dated 17.07.2023 – For Supplies between 1/4/2019 and 31/12/2021

Period	ITC Availment Status
Before 09-10-2019	No Mandate for Availing ITC based on Invoices reflecting in GSTR 2A
09-10-2019 to 31-12-2019	Notification No 49/2019 – CT Conditions to avail ITC based on Amounts Populated in Form GSTR 2A 20% Credit Buffer
01-01-2020 to 31-12-2020	Notification No 75/2019 – CT – dated 26 th Dec 2019 Credit Buffer reduced to 10% w. e. f. 01-01-2020
01-01-2021 to 31-12-2021	Notification No 94/2020 – CT – dated 22 nd Dec 2020 Credit Buffer reduced to 5% w. e. f. 01-01-2021
01-01-2022 Onwards	Notification No 40/2021 – CT – dated 29 th Dec 2021 100% Matching of GSTR 2B and GSTR 3B mandated w. e. f. 01-01-2022

Issue 2: ITC Claimed from Non-Existent Dealers

- Purchase has been made from dealers **who were existent at the time of transaction.**
- The actual movement of goods/ provision of services had taken place.
- The Taxpayer is in **possession of valid invoice, e-way bill, proof of payment of taxes along with payment of goods from bank to the supplier.**
- All the returns of the **supplier were also filed as per your GST Portal** and are in the records of the GST Portal.
- The amount of ITC was **reflected in GSTR-2A.**
- Therefore, **all conditions of Section 16(2) were fulfilled** while claiming credit.
- **Calcutta High Court in Gargo Traders (2023)** has held that *“a recipient of goods/services cannot be denied ITC if supplier becomes non-existent or their registration was cancelled retrospectively.”*
- **Calcutta High Court in LGW Industries (2021)** ruled that *“ITC cannot be denied due to retrospective GST cancellation”*.

Issue 3: Denial of ITC for Non-Payment by the Vendor Section 16(2)(c)

- “**Lex non cogit ad impossibilia**” is a Latin maxim that translates to “The law does not compel the impossible”.
- It signifies that the law does not require anyone to do what is impossible or unfeasible.
- This principle is often invoked in legal discussions to highlight the practical limits of law enforcement.
- **Sec. 16(2)(c)** comes with an impossible condition that buyer is responsible for non-payment of tax by the Seller. GST Laws has not provided any mechanism to Buyer.
- **Section 76** suggest that the supplier has collected the tax, the same is recoverable being payable by the suppliers to the Department. The Department can recover the tax collected but not deposited.
- **Hon'ble Madras Court in the case of M/s. D.Y. Beathel Enterprises Vs. State Tax Officer reported in 2022 (58) GSTL)269 (Mad.)** held “that in such case the recovery shall be made from the seller and only in exceptional circumstances, it can be made from the recipient, therefore, ITC claimed by the recipient cannot be denied for the reason that the seller has not paid tax to the Government.
- **Press Release issued by the Board on 4.5.2018**, In case of default in payment of tax by the seller, recovery shall be made from the seller. However, reversal of credit from buyer shall also be an option available with the revenue authorities to address exceptional situations like missing dealer, closure of business by the supplier or the supplier not having adequate assets etc.

Issue 4: Mismatch in GSTR-1/GSTR-3B and GSTR9/9C

- The error made in GSTR 1 or GSTR 3B shall be rectified in respective forms only.
- The correction can be made for it till 30th November of the succeeding year.
- The changes so made relating to the relevant financial year shall be duly reported in the Annual Return yet to be filed and differential Tax to be paid along with Interest through DRC-03.
- **Sanjeevani Gum Udyog Vs State of West Bengal & Ors (Calcutta High Court)**, court held that
 - “The issue of short payment of Goods and Services Tax (GST) and directed the adjudicating authority to reconsider the matter, taking into account the petitioner’s submission of GSTR-9C.
 - This involves the petitioner’s grievance against the adjudicating and appellate authorities for not considering their submission related to GSTR-9C.”

Consequences of Not Responding to a GST Notice:

- Taxpayers **can respond** to GST notices **online** using their digital or electronic signatures. They **must pay any tax or interest** that is outstanding under the GST Act and submit the required form to the issuing authority after making such a GST payment. You also need to adhere to the time limit for filing clarification.
- In case of **not replying to a GST notice within the stipulated time limit, they will be held liable for penalties** and further proceedings as per the rules set up in the GST Act, 2017.
- **Taxpayers can authorise a representative or a chartered accountant to handle GST notification** matters through an authorisation letter. Failure to respond to GST notifications within the stipulated time may result in penalties and further proceedings under the GST Act.



FORMS FOR NOTICE & RESPONSE

Form GSTR-3A

Form GSTR-3A is a system generated notice which is issued to the taxpayers who have failed to file return in Form GSTR-3B or any other returns within the due date.

Reply or Action to be taken

- Filing the GST returns along with interest on the GST, if applicable
- Late Fee will be levied in succeeding GSTR3B

Time limit to respond

- 15 days from the date of receiving notice (can be filed post 15 days also currently)

Consequence of Non-Response

- Suspension of GST Registration
- Tax is assessed to the best judgment using the information available with the department.
- Action by Anti – Evasion Cell may be initiated in case amounts involved are larger.

Penalty - Implication

- The penalty will be applicable of Rs. 10,000 or 10% of the tax due, whichever is higher. (this is not being Initiated currently)

Form CMP-05

Form GST CMP- 05 is the format in which a Show Cause Notice is to be issued by a GST officer to a Composition Dealer regarding the taxpayer's eligibility to be a composition dealer.

Reply or Action to be taken

- Responding in CMP-06 justifying the taxpayer's ability to be a composition dealer

Time limit to respond

- 15 days from the date of receiving notice (can be filed post 15 days also currently)

Consequence of Non-Response

- Order in CMP-07 denying the benefit of Composition Scheme
- Tax is assessed to the best judgment using the information available with the department.
- Action by Anti – Evasion Cell may be initiated in case amounts involved are larger.

Penalty - Implication

- The penalty stipulated under section 122 (Higher of Rs. 10,000 or amount of the tax evaded)

Form ASMT-02

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment u/s 60

Reply or Action to be taken

- Reply in ASMT-03 with the documents as required

Time limit to respond

- 15 days from the date of receiving notice (can be filed post 15 days also currently)

Consequence of Non-Response

- Application for provisional assessment may be rejected

Form ASMT-06

This notice is issued to applicants of provisional assessments to request further information in order to complete the final GST Assessment

Reply or Action to be taken

- Respond within 15 days of getting the notice whatever asked to submit

Time limit to respond

- 15 days from the date of receiving notice (can be filed post 15 days also currently)

Consequence of Non-Response

- Application for provisional assessment may be rejected.

Form ASMT-10

Discrepancies in submitted GST returns that have been scrutinized, along with any applicable tax, interest, or other sums linked to the discrepancy

Reply or Action to be taken

- Reply in ASMT-11 stating reasons for the disparities in GST returns

Time limit to respond

- Within the time limit mentioned in the notice, or within 30 days from receiving the notice

Consequence of Non-Response

- Proceed to assess the taxpayer based on information at hand – may lead to imposition of Sec 73 or 74.

Form ASMT-14

Show Cause Notice for assessment under Section 63 along with reasons for the same based on best judgment

Reply or Action to be taken

- Reply in writing and then appear before the GST authority

Time limit to respond

- 15 days from receiving the SCN

Consequence of Non-Response

- Assessment order in ASMT-15, may not be favoring the assessee.

Form DRC-01

Show-Cause Notice issued for demanding shortly paid or unpaid tax with or without fraudulent intention. Delivered along with a detailed statement in DRC-02 by using the powers of Sec 73/74

Reply or Action to be taken

- A response to the notification in DRC-03 and pay the desired tax amount together with any relevant interest and penalties
- **In Case of Section 73** - If no fraud has been committed, the only time a penalty will be assessed is if the payment is submitted beyond the deadline.
- **In Case of Section 74** – 15% of tax due shall be charged as penalty will be assessed for payments done till SCN is issued.
- If not, reply to the SCN using the DRC-06

Time limit to respond

- 30 days from receiving the notice

Consequence of Non-Response

- Order can be passed with higher penalty or prosecution- within three / five years from the due date of annual returns for the particular financial year for which tax is demanded.

Form DRC-10 & DRC-17

This notice is a reference to the demand order, which is the order of recovery through the designated officer under Section 79, or recovery by executing the decree.

- DRC-10. Notice for Auction under section 79 (1) (b) or section 129(6) of the Act.
- DRC-17, Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Reply or Action to be taken

- Pay the remaining demand as per form DRC-09

Time limit to respond

- As stated in the notification prior to the transaction. The last day of the auction or bid cannot be earlier than 15 days after the date of notification.

Consequence of Non-Response

- Proceed to e-auction and sale

Form DRC-16

Issued for attachment and sale of movable/immovable goods/shares under Section 79

Reply or Action to be taken

- The aforementioned products may not be transferred or subject to any kind of charge by taxpayers. Any generated transfer or charge will be void.

Consequence of Non-Response

- Any contravention of the notice can invite prosecution and/or penalties

Form DRC-1C

Form GSTR-1C is a system generated notice which is issued to the taxpayers to deal with ITC mismatch between form GSTR-2B and form GSTR-3B as per Rule 88D.

Reply or Action to be taken

- Provide reasons & reconciliations w. r. t. such differences

Time limit to respond

- Within 7 days from receiving the such notice

Consequence of Non-Response

- Could be blocked from filing next period's GSTR-1 and/or IFF (Invoice Furnishing Facility) as laid down by CGST Rule 59(6)
- Moreover, the excess ITC claimed shall attract demand and recovery provisions of Sections 73 or 74

Form DRC-1B

Form GSTR-1B is a system generated notice which is issued to the taxpayers to deal with ITC mismatches between the GSTR-1/IFF and GSTR-3B.

Reply or Action to be taken

- Provide reasons & reconciliations w. r. t. such differences

Time limit to respond

- Within 7 days from receiving the such notice

Consequence of Non-Response

- Shall be recoverable as per section 79.

Form RFD-08

Show cause notice as to why the GST refund must not be made to the applicant i.e. rejection of application

Reply or Action to be taken

- Reply to show cause notice

Time limit to respond

- Within 15 days from the date of receiving notice

Consequence of Non-Response

- Make an order in RFD-06 for rejecting the GST Refund application

Form REG-03

Issued to the individual throughout the GST registration, application, and verification process demanding clarification of information provided in the application and supporting documentation.

Reply or Action to be taken

- Clarification of information provided through a reply letter in REG-04
- Also amend the application for GST Registration in the same form, if any short coming is noticed,

Time limit to respond

- Within 7 days from receiving the notice

Consequence of Non-Response

- Reject such application and inform the applicant electronically in REG-05.

Form REG-17

SCN requests a rationale for not cancelling the taxpayer's GST registration for the grounds stated in the notification

Reply or Action to be taken

- Respond by submitting a reply letter in REG-18 and providing justifications for why the GST registration should not be revoked

Time limit to respond

- Within 7 days from receiving the notice

Consequence of Non-Response

- Cancellation of GST registration in REG-19

Form REG-23

SCN seeking clarification regarding the notice's stated grounds for the termination of the taxpayer's GST registration should stand.

Reply or Action to be taken

- Reply through a letter in REG-24

Time limit to respond

- Within 7 days from receiving the notice

Consequence of Non-Response

- Application for Restoration of GST Registration will be rejected.

Thank
You



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