

ASSESSMENT UNDER GST

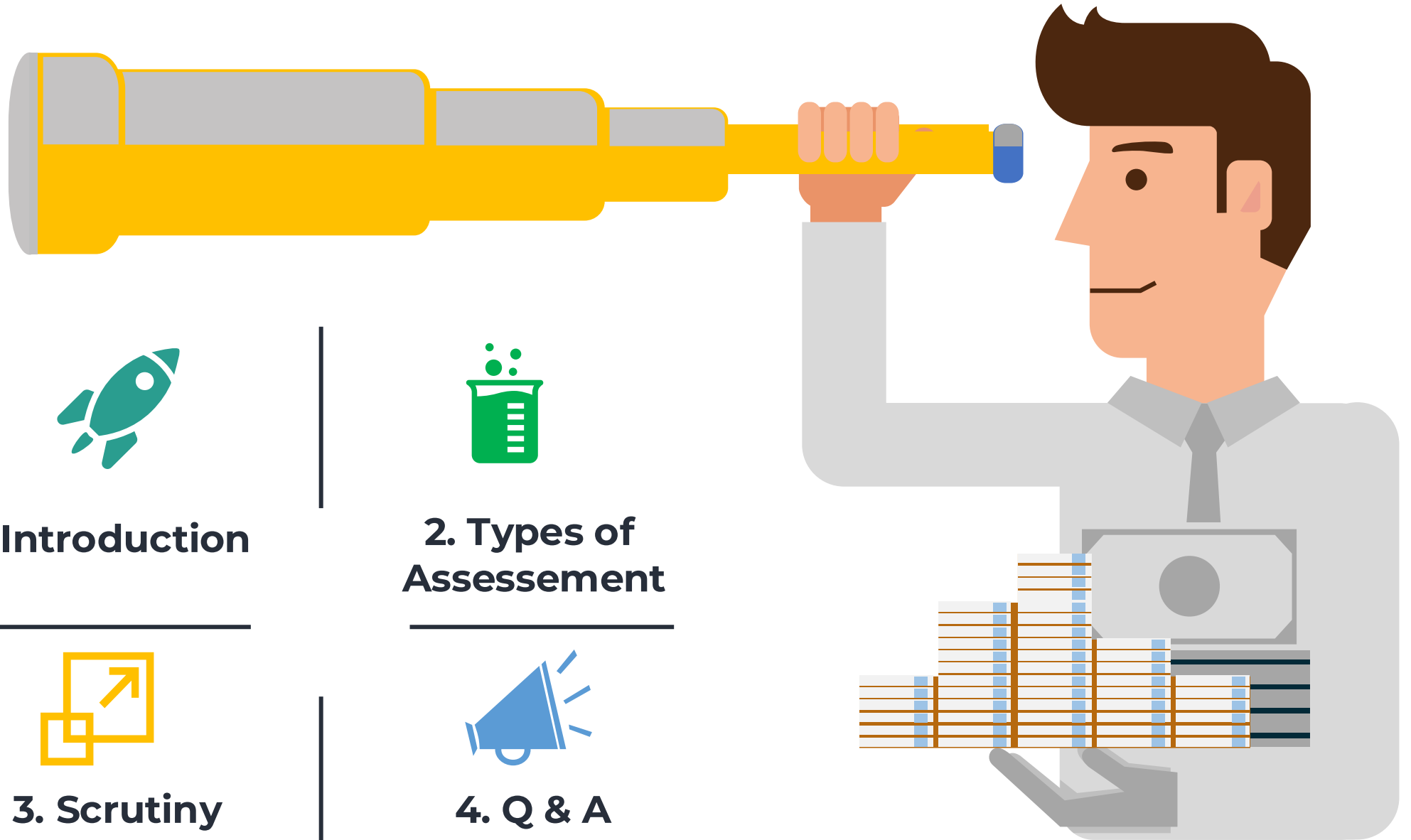
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INTRODUCTION

**ARISE, AWAKE
AND
STOP NOT
TILL THE GOAL IS REACHED**



AGENDA



1. Introduction



**2. Types of
Assesement**



3. Scrutiny

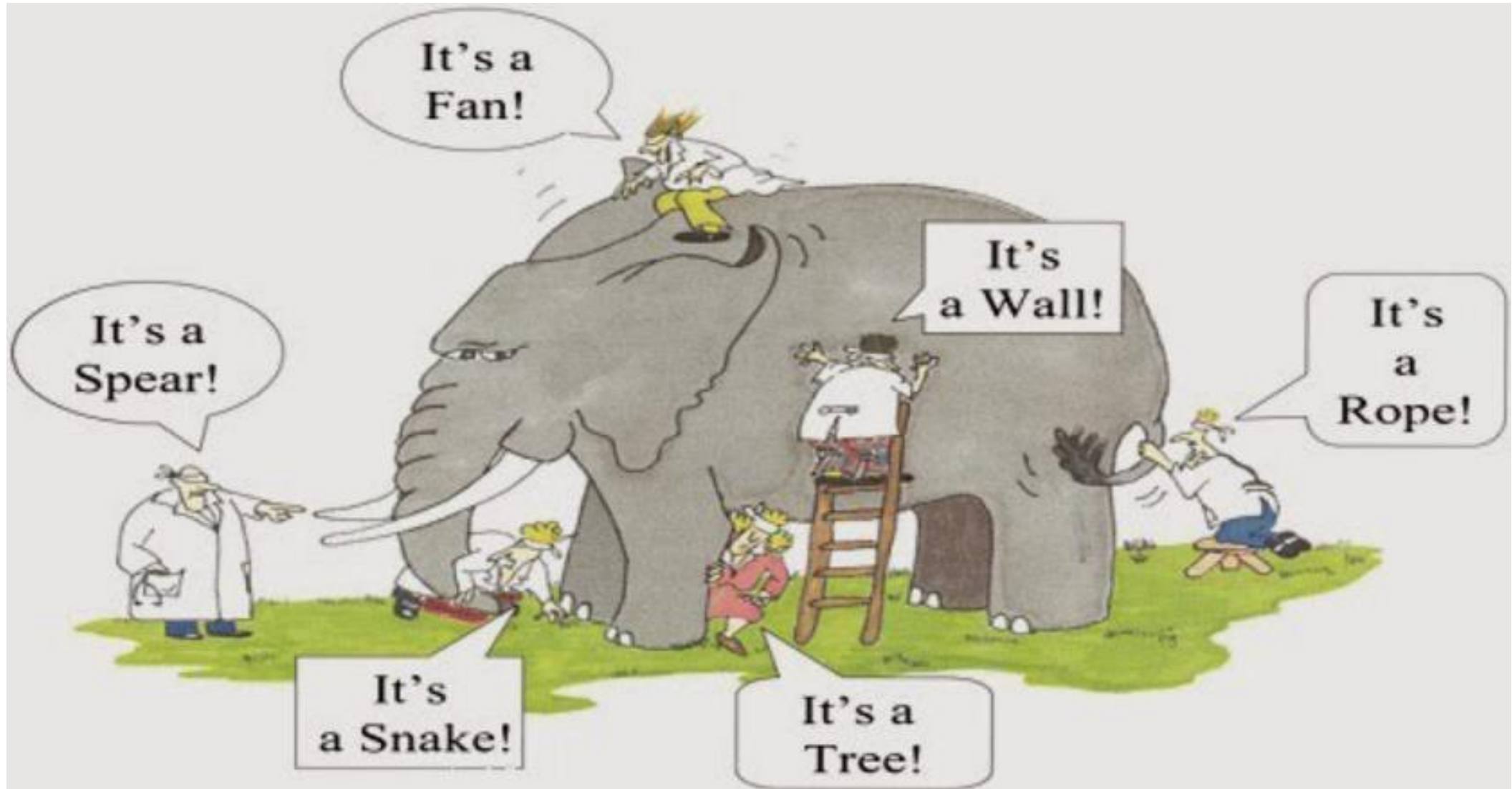


4. Q & A

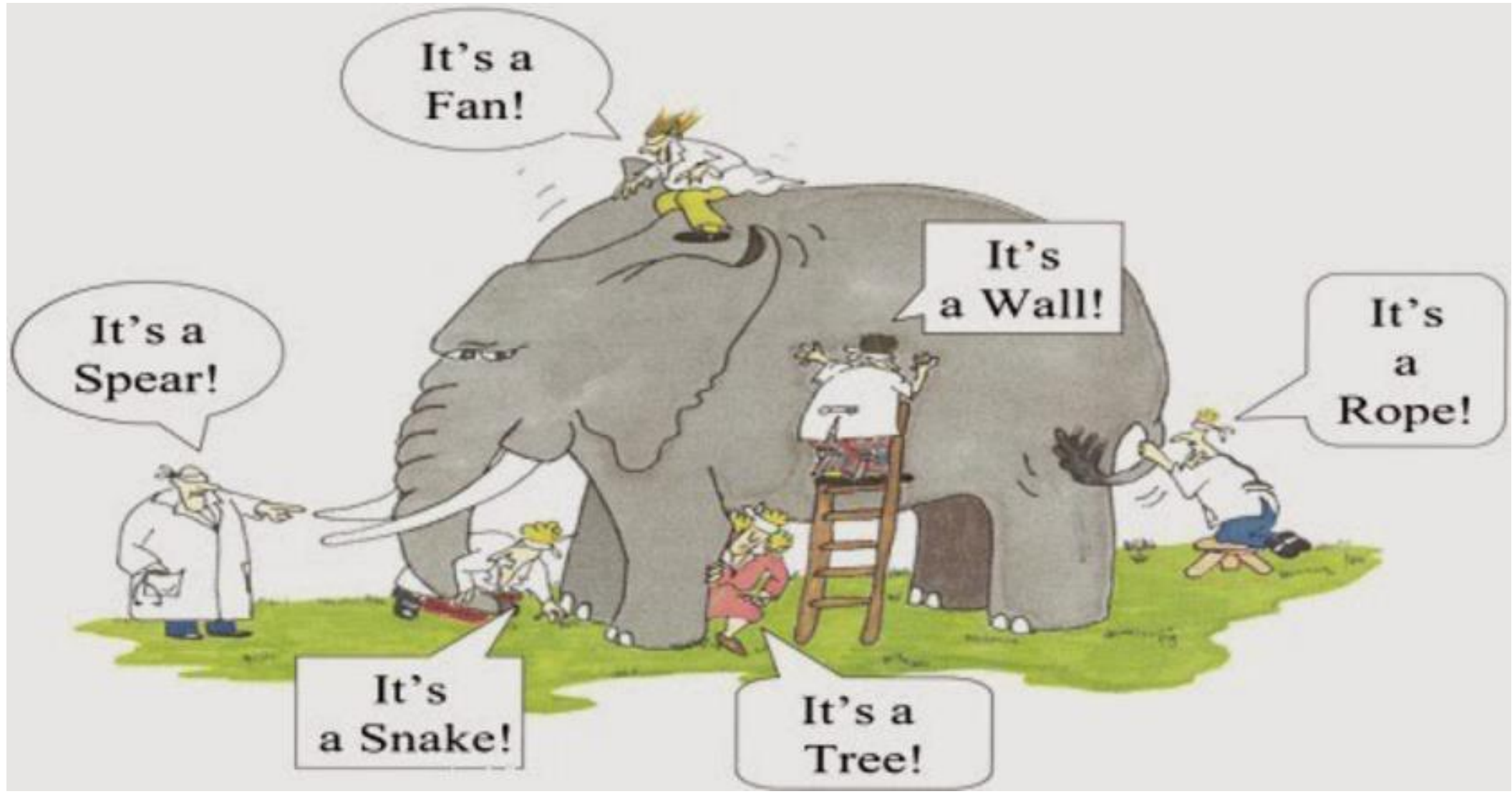
INTERPRETATION



READ WITH OPEN EYES



READ WITH OPEN EYES



TYPES OF ASSESSMENTS

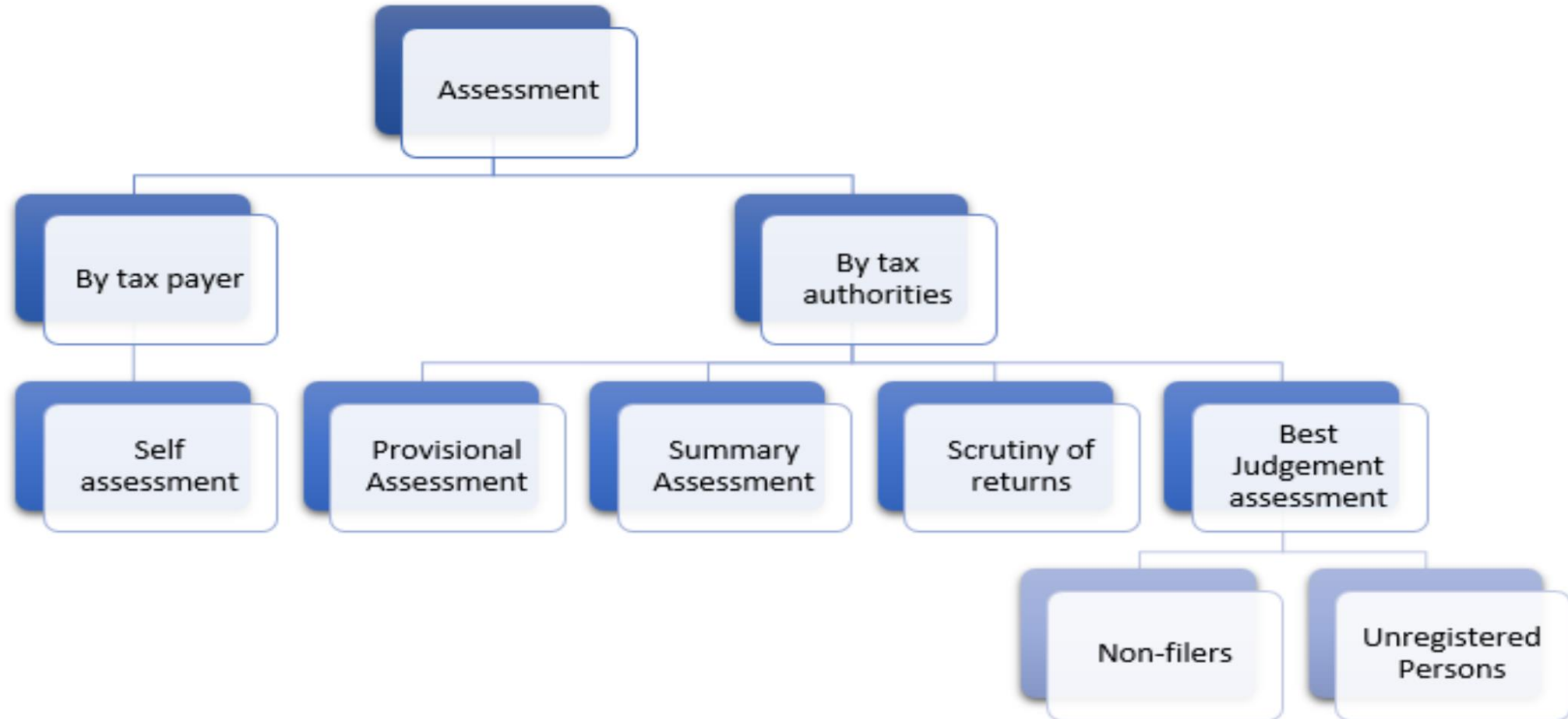
TYPES OF ASSESSMENTS

- ❖ 59 - Self-assessment
- ❖ 60 - Provisional assessment
- ❖ 61 - Scrutiny of returns
- ❖ 62 - Assessment of non-filers of returns
- ❖ 63 - Assessment of unregistered persons
- ❖ 64 - Summary assessment in certain special cases

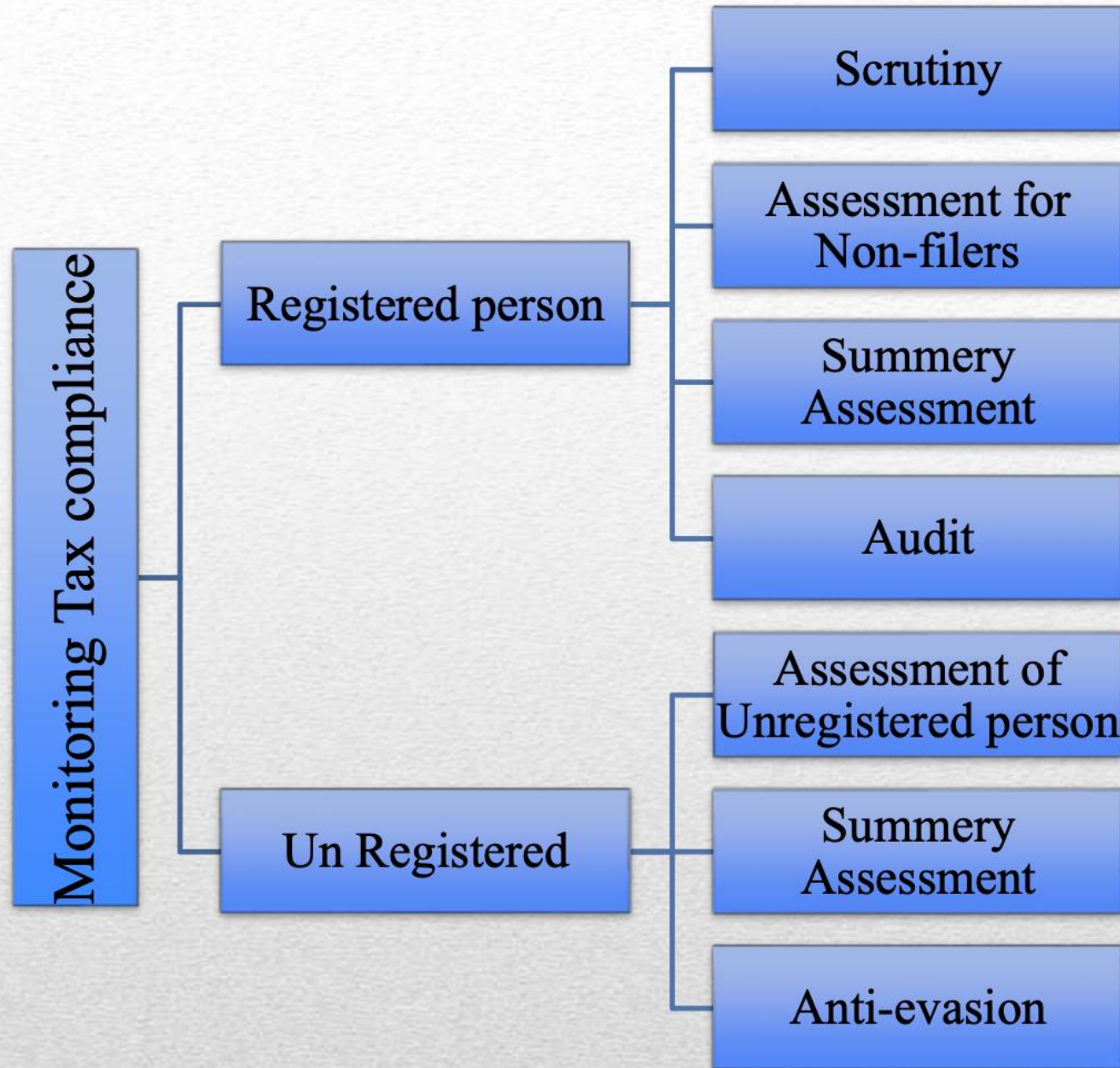
IMPORTANT PROVISIONS

- Section 39 – Furnishing of Returns
- Section 44 – Annual Returns
- Section 45 – Final Returns
- Section 47 – Levy of Late Fee
- Section 50 – Interest on delayed payment of tax
- Section 54 – Refund of Tax
- Section 56 – Interest on Delayed Refunds
- Section 59 – Self Assessment

TYPES OF ASSESSMENTS



TYPES OF ASSESSMENT

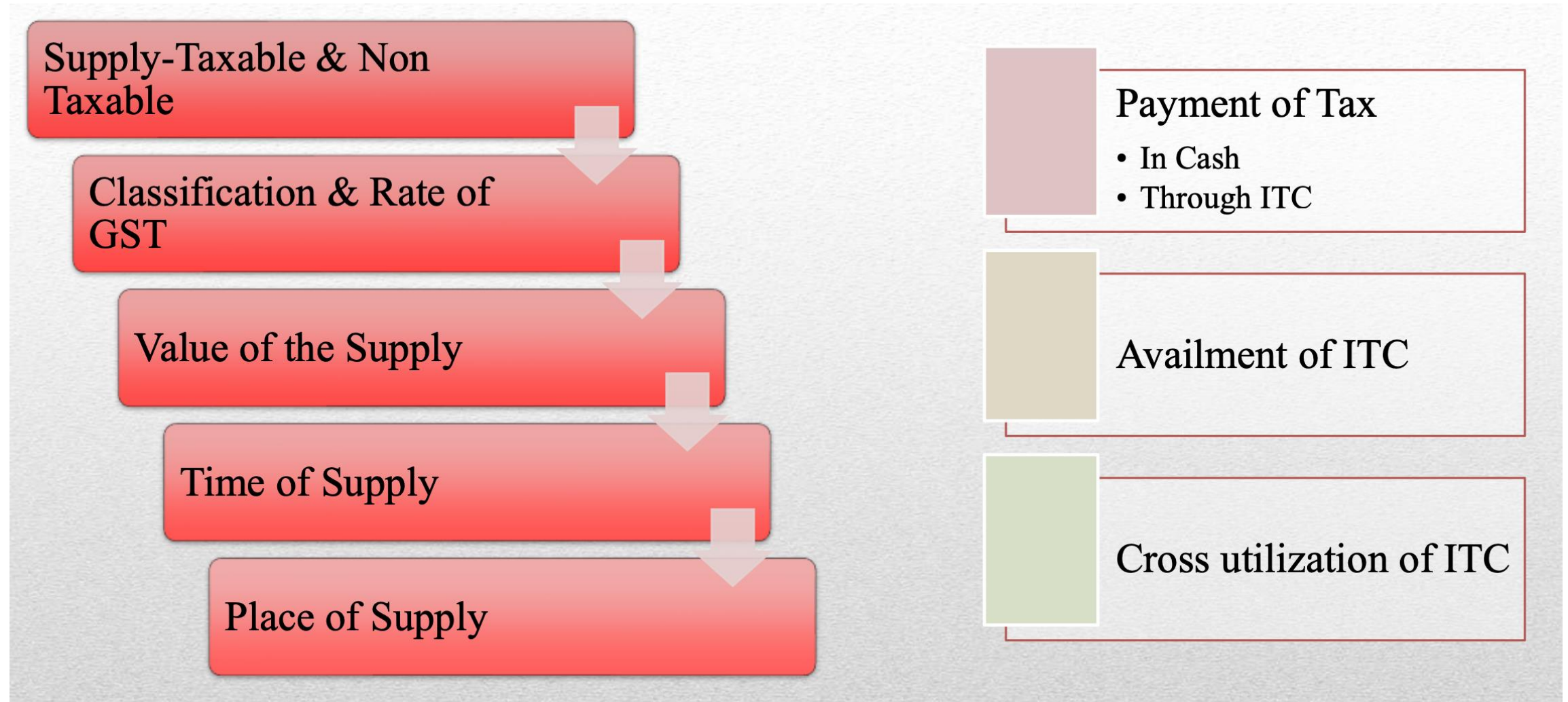


SELF ASSESSMENT

SELF ASSESSMENT - PROVISIONS

Section	Rule	Form
Self-Assessment by Regular Assessee and Casual Taxable Person u/s 39(1)	61	Form GSTR 3 & 3B
Self-Assessment by Composition Dealer u/s 39(2)	62	Form GSTR 4
Self-Assessment by Non-Resident Taxable Person u/s 39(5)	63	Form GSTR 5
Self-Assessment of OIDARS provided by person located outside India to non-taxable person in India u/s 39(1)	64	Form GSTR 5A
Self-Assessment by ISD u/s 39(4)	65	Form GSTR 6
Self-Assessment of Tax Deducted At Source u/s 39(3)	66	Form GSTR 7
Self-Assessment of Tax Collected At Source u/s 52(4)	67	Form GSTR 8
Self-Assessment for purpose of Refund by persons having UIN u/s 39(1)	82	Form GSTR 11

SELF ASSESSMENT – DETERMINATION OF TAX LIABILITY



PROVISIONAL ASSESSMENT

PROVISIONAL ASSESSMENT

- Provisional assessment can be resorted to in the following situations:
 - (i) When a taxable person is unable to determine the Value of goods or services - viz, there
- is a difficulty in ascertaining:
 - Transaction value to be adopted for determination of tax payable; e.g. open market value to be determined, where consideration is not wholly in money or where supplier enters into cost plus contract with the buyer.
 - Inclusion or exclusion of any amounts in the value of supply; e.g. as per pre existing agreement certain percentage of discount to be allowed to buyer depending upon the buying targets achieved by them.
 - Existence of any circumstance causing failure of transaction value declared e.g. where the supplier is concerned whether the price of the supply can be regarded as the sole consideration for the supply, if the supply has been effected based on a certain promise made by the recipient, for which the monetary value is indeterminable.

PROVISIONAL ASSESSMENT

- (ii) Rate of tax applicable on the supply cannot be determined by the taxable person, viz there is difficulty in ascertaining:
 - Classification of the goods and / or services under the relevant Schedule;
 - Eligibility to any exemption notification u/s 11 or compliance with conditions associated with such exemption.
 - Applicability of any abatement/deduction in rate of tax to the assessee u/s 9 or compliance of conditions associated with such abatement.

PROVISIONAL ASSESSMENT

- The facility of provisional assessment is available only in the cases of Valuation and determination of rate of tax.
- The provisions of this section cannot be extended for any other purposes or subject matter. For example, there may be uncertainty about the kind of tax (IGST or CGST-SGST) applicable, time of supply, supplies to be treated as “supply of goods” or “supply of services”, determination of mixed or composite supply is a rate dispute, admissibility of ITC, quantum of reversal of IT, whether a particular action is supply or not. In the aforesaid kind or classes of cases, recourse is not available to provisional assessment.
- The provisional assessment cannot be resorted to by the proper officer on suo-motu basis

PROVISIONAL ASSESSMENT – FORMS

- ✓ FORM GST ASMT - 01-Application for Provisional Assessment Request.
- ✓ FORM GST ASMT - 02-Notice.
- ✓ FORM GST ASMT - 03 -Reply to Notice.
- ✓ FORM GST ASMT - 04 -Order for Provisional Assessment.
- ✓ FORM GST ASMT - 05 -Execution of Bond.
- ✓ FORM GST ASMT - 06 –Notice for Final Assessment.
- ✓ FORM GST ASMT – 07-Final Assessment Order.
- ✓ FORM GST ASMT – 08-Applicaion for release of security.
- ✓ FORM GST ASMT – 09-Order for lease of Security.

PROVISIONAL ASSESSMENT – PROCESS

1. Filing of Application

- In terms of Rule 98(1), the process of provisional assessment commences on furnishing of an application by the registered person along with the necessary supporting documents in FORM GST ASMT-01, electronically through the common portal

2. Issue of Notice

- The proper officer will thereafter issue a notice in FORM GST ASMT-02. As per ASMT-2, reply is required to be given within 15 days to the registered person and if required seek additional information or documents.
- At this stage the proceedings are deemed to have commenced and the applicant is required to file his objections / make submissions in FORM GST ASMT – 03. The registered person can also appear in person and be heard provided he makes a specific request for a personal hearing.

PROVISIONAL ASSESSMENT – PROCESS

3. Issue of Order and Furnishing of Security

- On due consideration of the reply so filed, and after providing a reasonable opportunity of being heard the proper officer must issue an order in FORM GST ASMT-04, by allowing payment of tax on provisional basis, indicating the value or rate or both on the basis of which assessment is allowed on a provisional basis. The proper officer, in the normal course, cannot pass an order rejecting the application of provisional assessment. Since section 60(1) employs the term ‘shall’ pass order ‘allowing’ payment of tax provisionally
- The order so passed should also indicate the amount for which bond has to be executed in Form GST ASMT – 05 by the applicant. The security has to be furnished in the form of bank guarantee not exceeding 25% of the bond ‘amount’ which shall include IGST, CGST, SGST or UTGST and cess (if any) payable in respect of the transaction.
- As per Form GST ASMT-5, if the bond and security is not provided within period specified in notice, the provisional assessment shall lapse.

PROVISIONAL ASSESSMENT – PROCESS

4. Finalisation of Provisional Assessment

- Once the above process is complete the proper officer by issue of a notice in FORM GST ASMT-06, will call for information and records required for finalization of assessment.
- On conclusion of the due process of hearing, a final assessment order shall be passed by the proper officer in FORM GST ASMT-07, specifying the amount payable or refundable to the registered person within a period of 6 months from the date of communication of provisional assessment order.

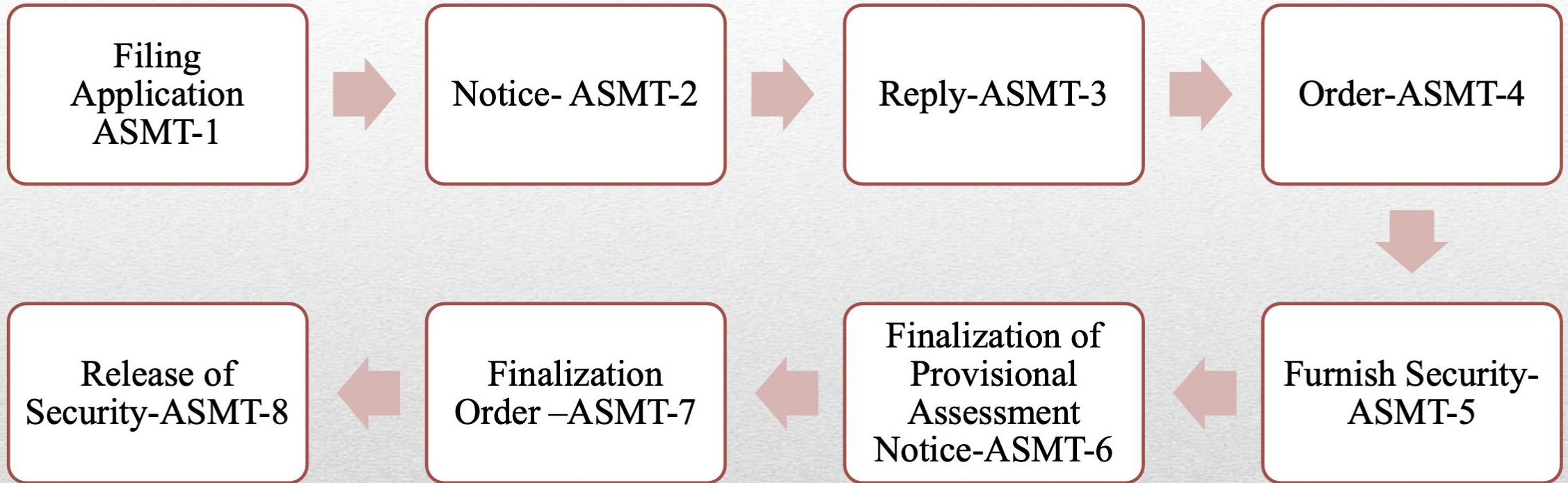
5. Release of Security consequent to Finalization

- On conclusion of the final assessment order the applicant can file an application under Rule 98(6) in FORM GST ASMT- 08 for release of security furnished. On receipt of such application, the proper officer ought to release the security furnished, after ensuring that the payment of the amount specified in the final assessment order and issue an order in FORM GST ASMT–09.
- This order has to be issued within a period of 7 working days from the date of receipt of the application for release of security.

PROVISIONAL ASSESSMENT – INTEREST

If the amount of tax determined to be payable under final assessment order, is more than the tax which is already paid along with the return filed in terms of section 39, the registered person shall be liable to pay interest on the shortfall, at the rates specified in Section 50(1) of the Act[i.e. @18%], from the first day after due date of payment of tax in respect of the said goods and /or services or both, till the date of actual payment, irrespective of whether such shortfall is paid before or after the issuance of order for final assessment.

PROVISIONAL ASSESSMENT – INTEREST



SCRUTINY OF RETURNS

IMPORTANCE OF RETURNS

1.

Self Assessed
Tax

2.

Onus is on
Taxpayers

3.

Timely filing of
Returns

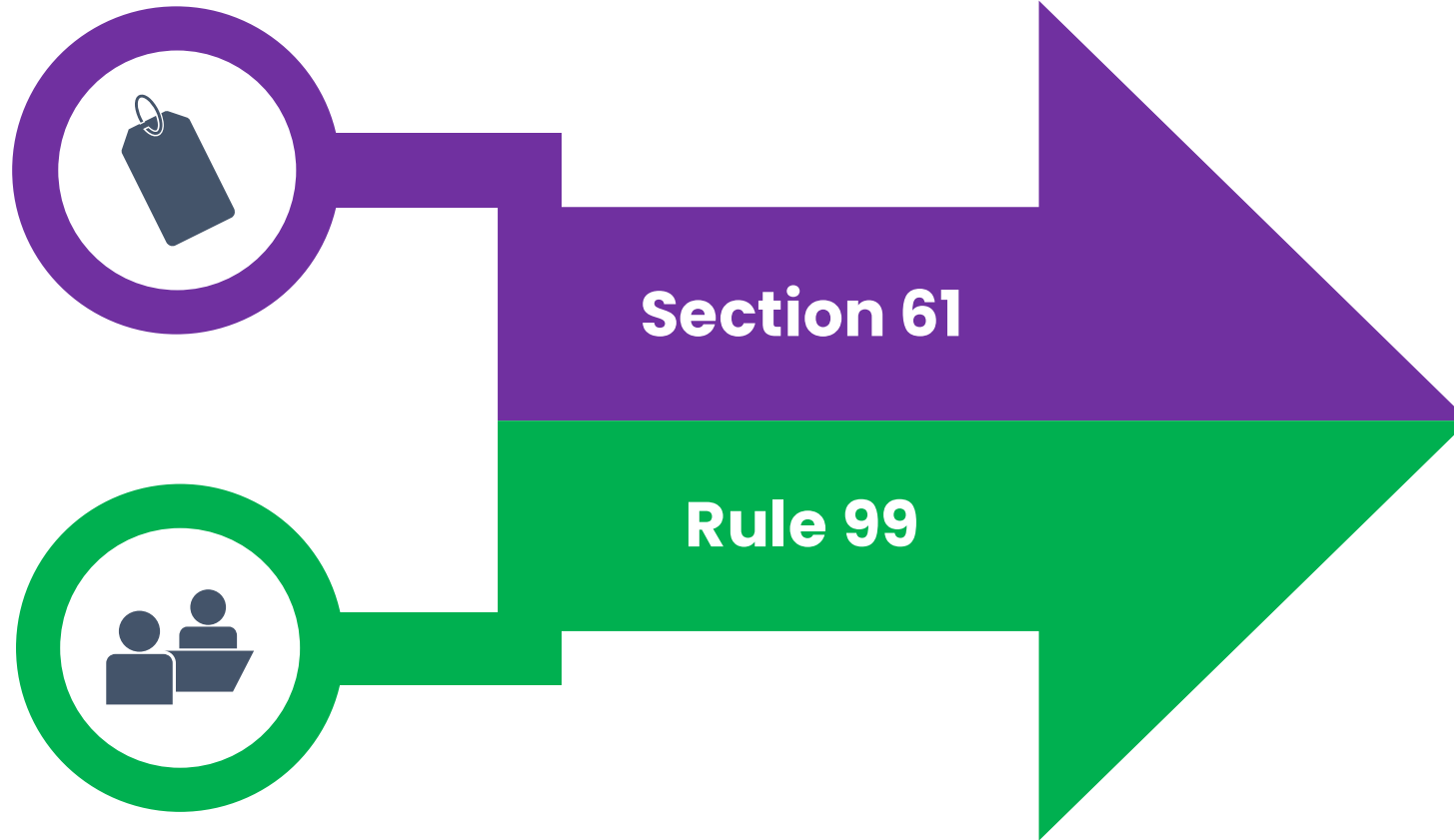
4.

Follow
Provisions

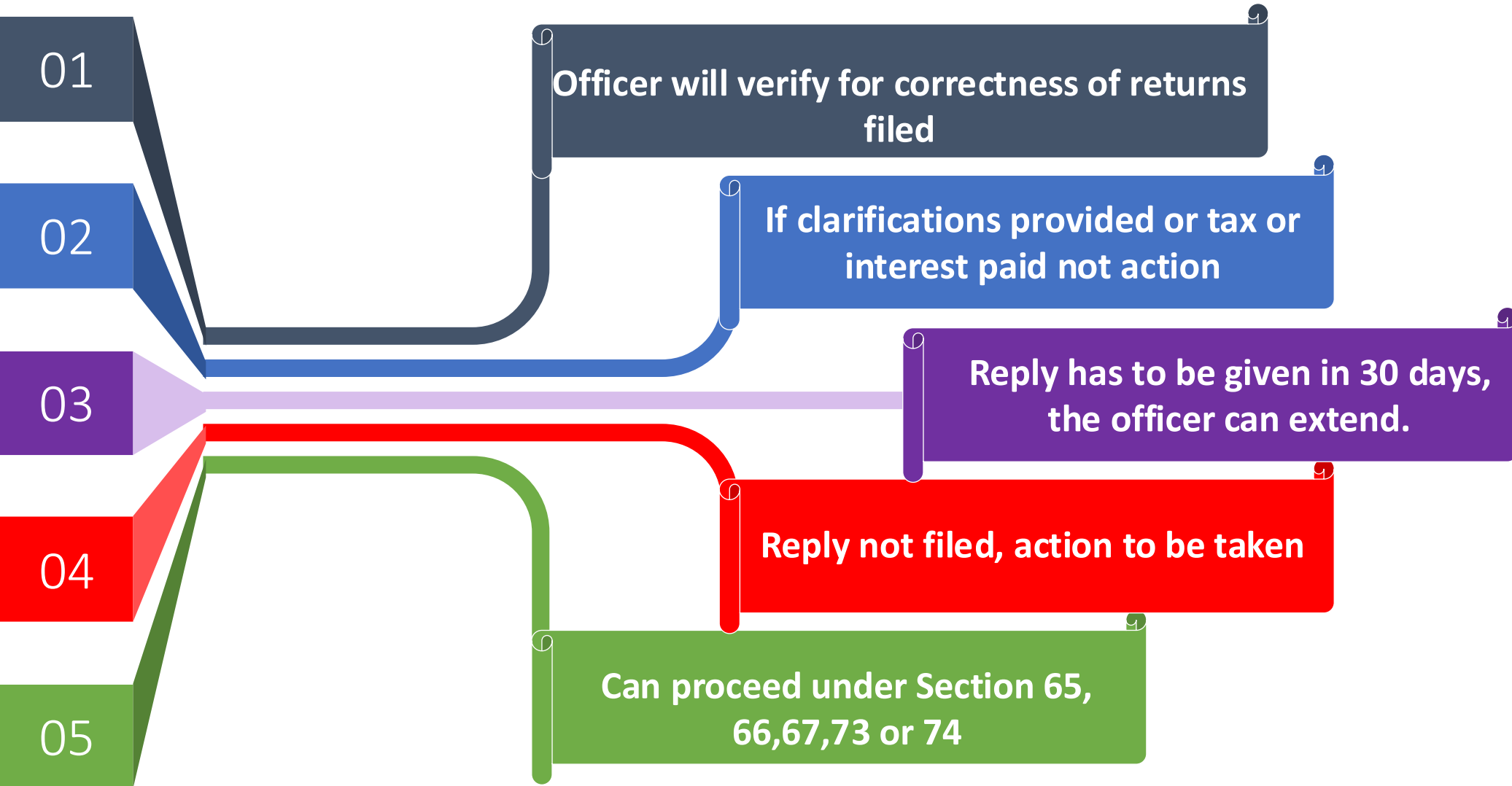
5.

Maintain proper
books of
accounts

PROVISIONS



SECTION 61



SECTION 61



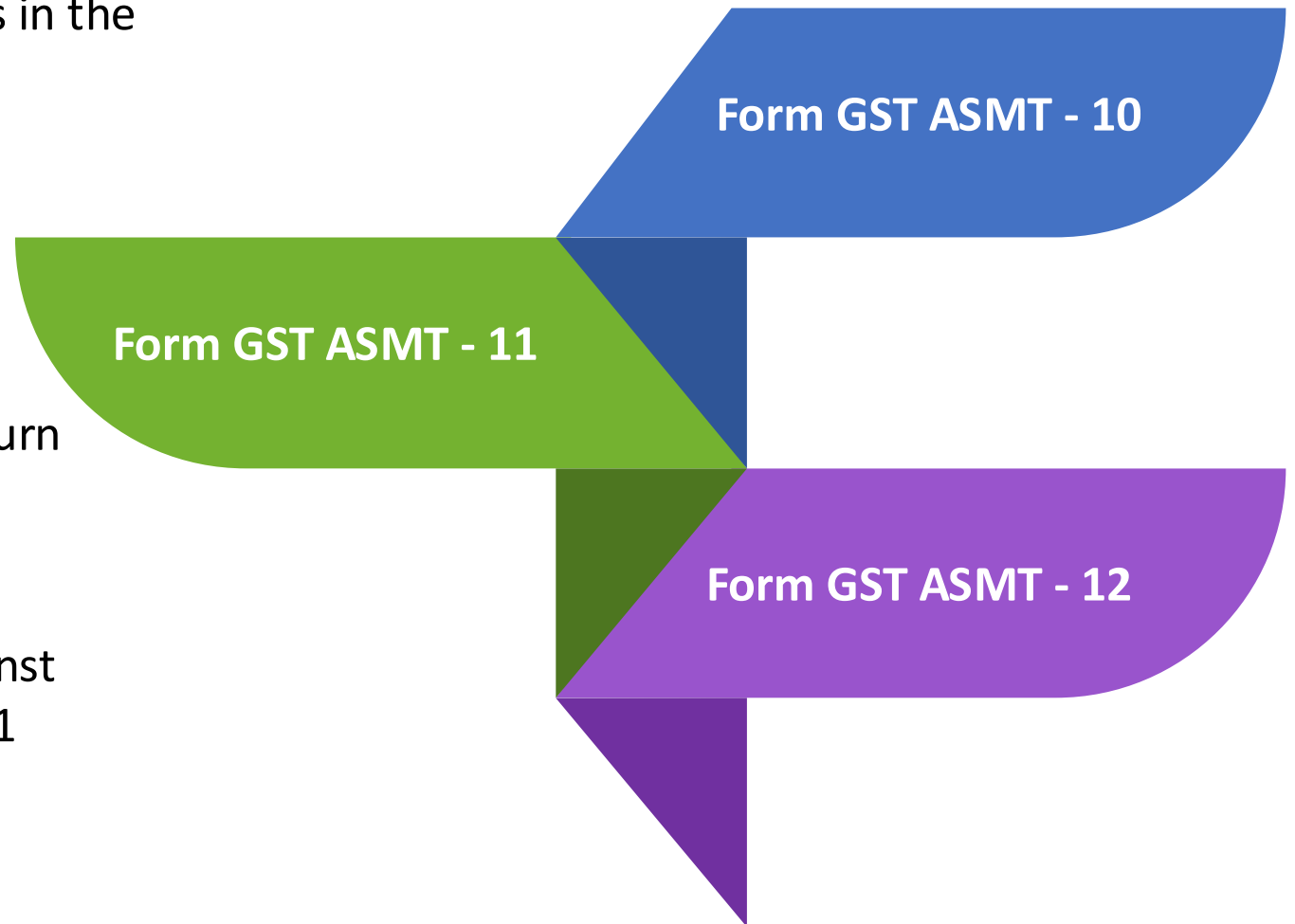
Notice for intimating discrepancies in the Return after scrutiny.



Reply to the notice issued under section 61 intimating discrepancies in the return



Order of acceptance of reply against the notice issued under section 61



SOP FOR SCRUTINY OF RETURNS

Instruction No.
02/2022-GST
dated 22 March
2022

**Standard
Operating
Procedures**

Instruction No.
02/2023-GST
dated 26th May 2023



SOP OVERVIEW

Selection

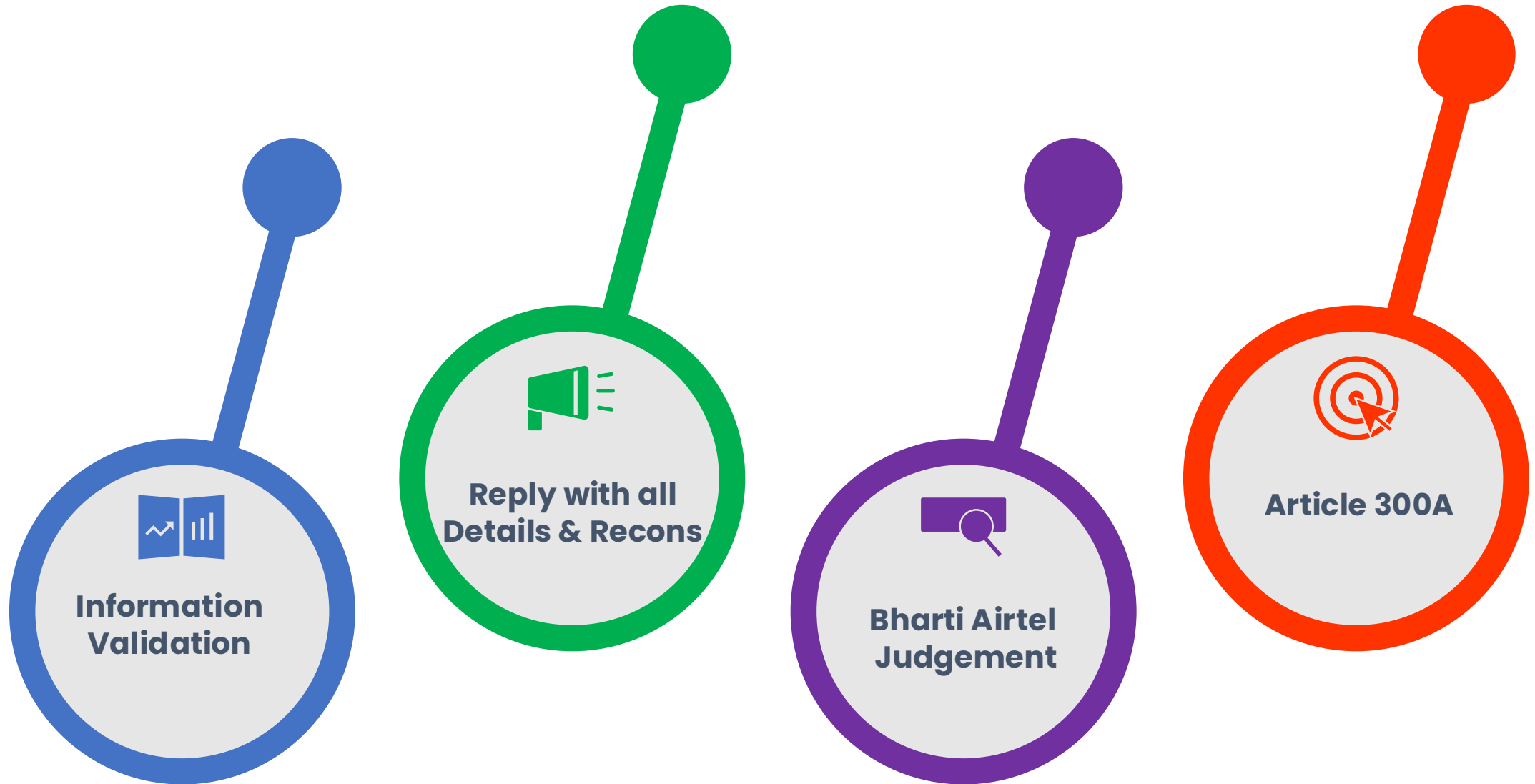
Scrutiny

Process

Timelines

**Reporting
&
Monitoring**

SOP OVERVIEW



REPLY TO FORM GST ASMT – 10 IN 11

GSTR – 1 Vs 3B

GSTR 3B – 3.1(a)+(b) = GSTR
1 Tables
4A+4B+6A+7A(1)+7B(1)+11A
+11B+Ammendments

ITC on RCM

ITC Discharged and availed
in 3B must be equal

RCM 2A Vs 3B

RCM declared by Vendors
must be equal to more than
RCM declared in Table 3.1(d)
of 3B

ITC - ISD

Table 4A(4) of GSTR 3B must
be equal to less than Table 7
& 8 of GSTR – 2A

GSTR 1/3B
liability with
e-waybill

Import of
goods with
ICEGATE

ITC on inward
supplies whose GST
Registration is
canceled
Retrospectively

ITC Reversals –
42/43, Payment of
Interest, Penalty &
Late Fee,

IMPORTANT CASE LAWS/ REFERENECEES

1. Circular # 183/2022

2. Union of India Vs
M/s. Bharti Airtel Ltd

3. M/s. Garo Traders Vs
Joint Commissioner
Commercial Taxes ,
Calcutta High Court

4. M/s D.Y Beathel
Enterprises Vs The
State Tax Officer (Tax)
Madras High Court

CASE LAWS

CASE LAW ALERT

PETITIONER/RESPONDENT

M/s. Nagarjuna Agro Chemicals Pvt.
Ltd
State of UP & Others

COURT

Allahabad High Court

QUESTION RAISED

Is the department required to issue a notice under Section 61(3) of the CGST Act 2017 before initiating proceedings under Section 74 of the CGST Act 2017?

ORDER

The scrutiny process and proceedings under Section 74 of the CGST Act are different. Prior notice under Section 61(3) is not necessary for initiating proceedings under Section 74. The Petitioner has been given an option to file an appeal within 2 weeks.

01Jun2023

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01Jun2023

CASE LAW ALERT

PETITIONER/RESPONDENT

M/s. Suncraft Energy (P.) Ltd.
Assistant Commissioner, State Tax & Others

IN THE COURT OF

High Court of Calcutta

7Aug2023

GROUND OF APPEAL

The Petitioner is aggrieved by both the Order passed by the Single Bench and the Order passed by the Revenue, which resulted in the disallowance of Input Tax Credit (ITC) for cases where the suppliers had not filed their GSTR-1. The Petitioner's argument is that he should not bear the brunt of the supplier's non-compliance with tax payments, as he has duly paid taxes, received the goods, and possesses valid tax invoices, all of which are prerequisites for availing the input tax credit. The Petitioner has cited relevant references to press releases issued by the Government asserting that GSTR-2A is a mere facilitation measure.

ORDER

The Court has ruled in favor of the Petitioner, setting aside both the Order passed by the Single Bench and the Order passed by the Revenue. The Court clarified that the disallowance of ITC can only be justified when the Revenue takes appropriate action against the supplier. Additionally, the Court emphasized that the Revenue must adhere to the press release issued by CBIC, which dictates that recovery proceedings against the recipient should be initiated only in exceptional circumstances.

CASE LAW ALERT

PETITIONER/RESPONDENT

Thirumalakonda Plywoods

The Assistant Commissioner – State Tax,
Anantapur Circle - 1

IN THE COURT OF

High Court of Andhra Pradesh

27Jul2023

QUESTION RAISED

The Petitioner, who is aggrieved by the Order passed by the Respondent, has filed a Writ challenging the time limit prescribed for claiming ITC, stating that it violates Articles 14, 19(1)(g), and 300-A of the Constitution of India. The Petitioner also contends that Section 16(2) of the CGST Act has an overriding effect on Section 16(4), and that payment of late fees should entitle them to claim ITC beyond the limitation period. Additionally, the Petitioner asserts that DRC-01 & DRC-07 were not issued following due process.

ORDER

The Court has dismissed the writ petition, stating that imposing a time limit for availing input tax credit is not violative of Articles 14, 19(1)(g), and 300-A of the Constitution of India. The Court further held that Section 16(2) will not have an overriding effect on Section 16(4) of the CGST Act, and mere payment of late fees will not entitle the taxpayer to avail the input tax credit. The Court upheld the order passed by the Respondent.

ASSESSMENT OF NON FILERS

ASSESSMENT OF NON FILERS

62. (1) Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

(2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue

ASSESSMENT OF NON FILERS

- Non-compliance with the notice issued under Section 46 paves the way for initiating the proceedings under this section.
- If the assessee fails to furnish the return within 15 days of issue of notice under section 46 then the Proper Officer may assess the tax liability in accordance with the provisions of Rule 100 i.e. to the best of his judgment, taking into account all the relevant material available on record, and issue an assessment order. This is also known as ‘best judgment assessment’.
- It can be completed without giving notice of hearing to the assessee. However best judgment assessment should be made on the basis of material available or material gathered by proper officer.

ASSESSMENT OF NON FILERS

Section 46. Notice to return defaulters.

Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

SOP for issue of Notice under Section 46 (Circular No. 129/48/2019-GST, dated 24-12-2019(F. No. CBEC-20/06/04/2019-GST)

100. Assessment in certain cases

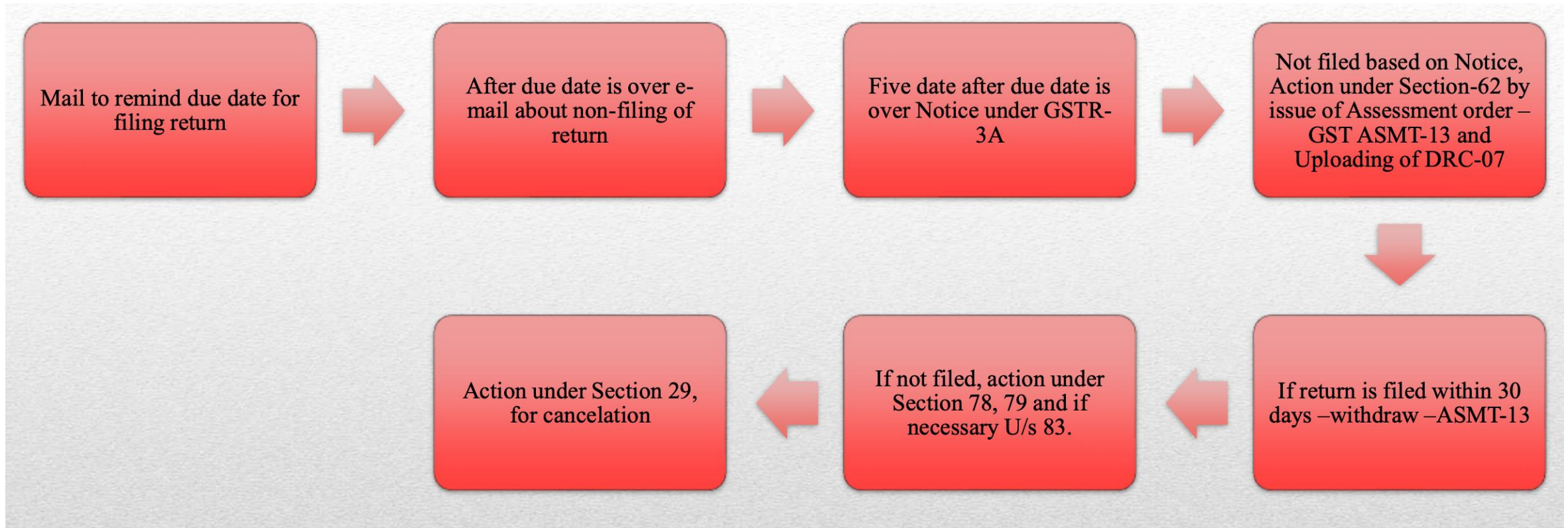
The order of assessment made under sub-section (1) of section 62 shall be issued in FORM

GST ASMT-13 and a summary thereof shall be uploaded electronically in FORM GST DRC-07.

ASSESSMENT OF NON FILERS

- This section is invocable only for non-filing of GSTR-3/3B and GSTR-10 (final return on cancellation of registration) because this section refers to non filing of return under Section 39 and Section 45.
- Section 62 can not be invoked for non-filing GSTR-1, GSTR-2 and GSTR-9.
- Before taking action under this Section Notice under Section 46 has to be issued. This is pre-condition.

CASE LAWS



ASSESSMENT OF UN REGISTERED PERSONS

ASSESSMENT OF UN REGISTERED PERSONS

- Section 63 - Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:
- Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

ASSESSMENT OF UN REGISTERED PERSONS

- This Section is applicable to unregistered persons i.e., persons who are liable to obtain registration under Section 22 and have failed to obtain registration, will come within scope of operation of this Section.
- This provision also covers cases where registration was cancelled under section 29(2).
- Section 29(2) of the Act covers 5 instances where registration may be cancelled by proper officer:
 - (a) A person who contravenes the provisions of this Act or Rules made thereunder; or
 - (b) A composition person who fails to furnish returns for 3 consecutive tax periods; or
 - (c) A person other than composition person who fails to furnish returns for 6 consecutive months or
 - (d) A person who has sought voluntary registration but has failed to commence business within 6 months;
or
 - (e) Where registration has been obtained by way of fraud, willful misstatement or suppression of facts.

ASSESSMENT OF UN REGISTERED PERSONS

- This section begins with the phrase “Notwithstanding anything to the contrary contained in section 73 or section 74”. It therefore appears that, assessment under section 63 can be completed independent of section 73 and Section 74, however, procedures contained in section 73 or 74 to the extent they are not inconsistent with section 63 need to be followed, while completing the assessment on principles governing best judgment assessment.

ASSESSMENT OF UN REGISTERED PERSONS

- For assessment under this section, notice has to be issued as per Rule 100(2) in FORM GST ASMT-14 by the proper officer. The notice would contain the reasons / grounds on which the assessment is proposed to be made on best judgment basis. The registered person is allowed a time period of 15 days to furnish his reply, if any. After considering the said explanation, the order has to be passed in FORM GST ASMT- 15.

Extract of Rule 100(2):

- The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT- 15.

SUMMARY ASSESSMENT

SUMMARY ASSESSMENT

- The summary assessment can be undertaken in case the following conditions are satisfied:
 - The Proper Officer must have evidence that there may be a tax liability; and
 - The Proper Officer has obtained prior permission of Additional / Joint Commissioner to assess the tax liability summarily. The proper officer must have sufficient ground to believe that any delay in passing assessment order would result in loss of revenue.
- Summary assessment under this Section of the CGST Act can therefore be construed in some sense as a ‘protective assessment’ carried out in special circumstances, where there are sufficient grounds to believe that taxable person will fail to make payment of any tax, penalty or interest, if the assessment is not completed immediately. Such failure to pay tax, interest or penalty must be due to reasons attributable to the tax payer (ex: insolvency, instances of defaulting, absconding etc).
- Summary assessment under this Section is not a substitute for assessment getting time barred.
- Further, mere possibility of non-payment cannot be a grounds for resorting to summary assessment, unless there are factors indicating that such non-payment pertains to admitted or undisputed tax liability.

SUMMARY ASSESSMENT

- 64. (1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:
- Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.
- (2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

SUMMARY ASSESSMENT

- As per the provision of Rule 100(3) the summary assessment order should be in FORM GST ASMT-16.
- The section allows the person who is assessed and is served with the order so passed, to come forward and make an application in accordance with Rule 100(4) in FORM GST ASMT-17 to the Additional / Joint Commissioner, who will examine the same and if the Additional/ Joint Commissioner is satisfied, the summary assessment order may be withdrawn.
- Besides, the Additional / Joint Commissioner may, on his own motion, withdraw such order and follow the procedure laid down in Section 73 or as the case may be Section 74 for determination of taxes not paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised if he considers that such order is erroneous.
- From the above, it appears that every summary assessment order so withdrawn under sub-Section (2), may be followed by a notice under Section 73 or as the case may be section 74 of the Act.
- On receipt of application the proper officer has to pass the order of withdrawal or, rejection of the application in accordance with Rule 100(5) in FORM GST ASMT-18.

SCN



Mr. X in his will states that name of his wife, Kamala Mishra, as his Personal Representative



Mr. Y has three wives, in his will states that his wife, is the Personal Representative

LITIGATION - INTRODUCTION

Litigation refers to the process of resolving disputes by filing or answering a complaint through the public court system

Legal Information Institute

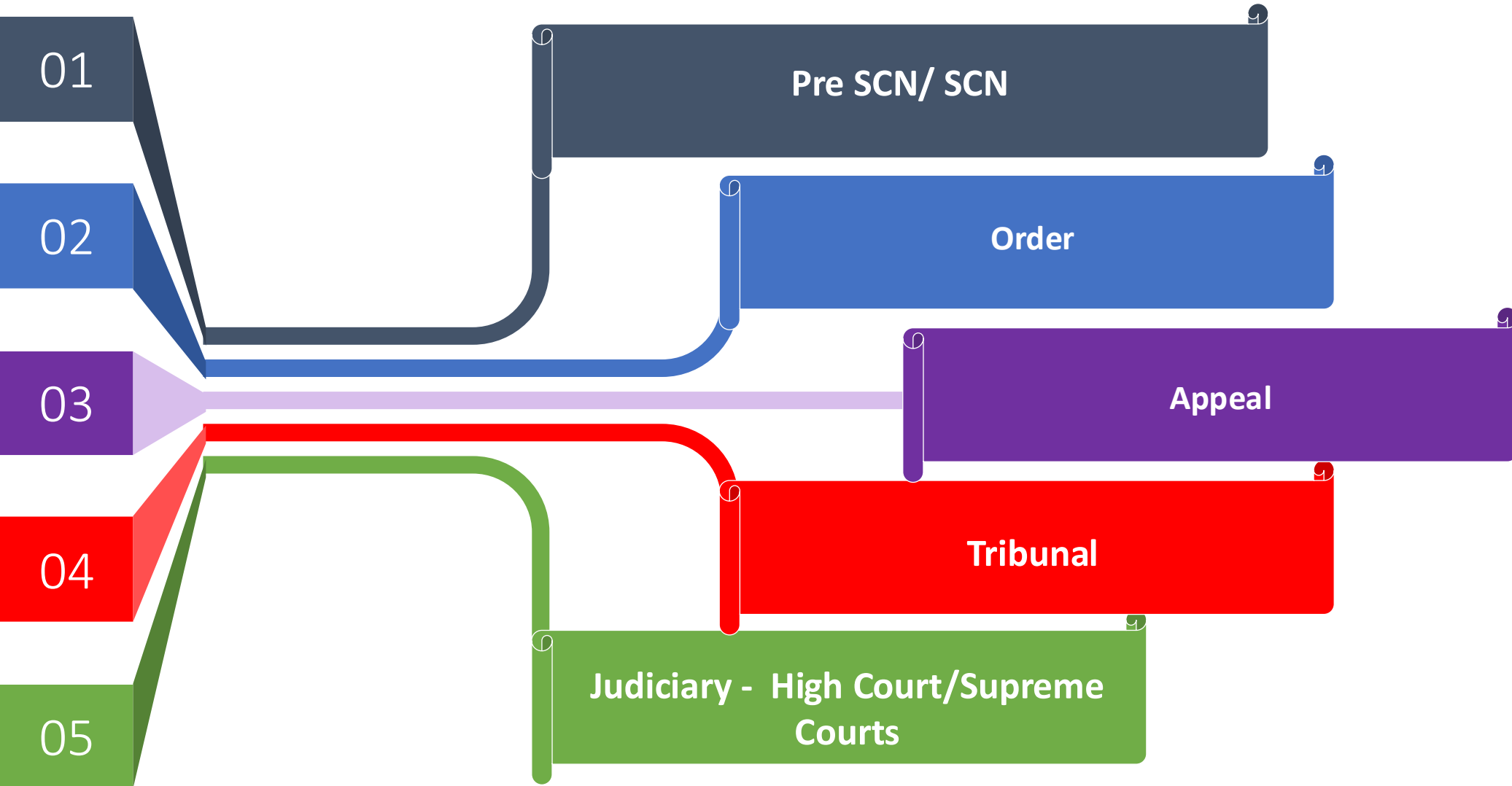
the process of taking a case to a court of law so that a judgment can be made:

Cambridge Dictionary

the act, process, or practice of settling a dispute in a court of law

Merriam Webster

Process



What is SCN

A show cause notice is an official written inquiry sent by a government regulatory body to an individual or business. It requires them to present a satisfactory explanation or reasoning for a specific action or conduct. In the realm of Indirect Taxation in India, a show cause notice related to GST can be issued by GST authorities to a business or individual due to reasons like not following GST laws, evading taxes, or suspected wrongdoings

SHOW CAUSE NOTICE

Reasons for issue of SCN

1. Taxpayers not classified some transactions as the supply of goods or services
2. Did not report transactions which are falling under Schedule 1 of CGST Act
3. Short payment of tax due to incorrect valuation
4. Availed exemptions on transactions that are taxable
5. Determined the tax rate wrongly
6. Failed to cross charge in case of distinct person supplies
7. Issued tax invoices without supply of goods or services
8. Claimed input tax credit without receipt of goods or services
9. Claimed ITC even though they are falling part of blocked ITC
10. Not following the provisions wrt to composition scheme
11. ISD credit was distributed wrongly
12. Non-filing of returns
13. TDS deductor not following the provisions correctly
14. Communication received u/s 61 and reply not filed or officer is not satisfied with the reply filed
15. Issues identified during Audit

SHOW CAUSE NOTICE

Reasons for issue of SCN

16. Delay in filing of returns
17. Mis-match in liability reported in GSTR – 1 Vs GSTR – 3B
18. ITC claimed in 3B is more than reported in 2B
19. Non-compliance of e-invoicing
20. Mis-match between e-waybill and invoice data
21. Non payment of interest & penalty
22. Refund claimed wrongly
23. Registration obtained using fake documents
24. Not obtaining GST Registration
25. Cases recommended during special audit
26. During investigations by DGGI

SHOW CAUSE NOTICE

Ingredients of SCN

1. Allegations
2. Evidence
3. Information
4. Cause of action

SHOW CAUSE NOTICE

Is Letter an SCN?

Notice must be in format as prescribed and written. In case of absence of a Notice in Writing the Principles of Natural Justice had not been applied. – Voltas Ltd. Vs CCE, [(2000) 121 ELT 802 (CEGAT – Bangalore)]

Letters issued is an advisory in nature and cannot be deemed to be SCN – Metal Forgings vs UOI, [(2002) 146 ELT 241 (Supreme Court)]

Letter from department is not an SCN - In CCE v. Merchant Impex (2012) 276 ELT 458 (Karnataka)

SHOW CAUSE NOTICE

Can Demand be raised without SCN

Demand Cannot be raised without SCN

- Prabhat Forgings
- Assessee can't be forced to pay penalty if show cause notice is not issued. – D. Rama Kotiah & Co. vs State of Andhara Pradesh, [(2019) 111 taxmann.com 536 (High Court – Telangana)]
- Gokak Patel Volkart Ltd. v. CCE (1987) 28 ELT 53, (1987) taxmann.com 621 (SC) - demand under indirect taxes without issue of show cause notice was to be considered as violation of statutory provision.

SHOW CAUSE NOTICE

Scope of SCN

SCN is not sustainable if it is partially valid

Alcobex Metals Pvt. Ltd. v. CCE - (1992) 58 ELT 108, (1991) taxmann.com388 (Cegat, New Delhi-LB)

Demand is unsustainable if basis of demand is not mentioned in the SCN - Mahindra & Mahindra v. CCE Hyderabad (2001) 129 ELT 188 (Cegat, Chennai),

SHOW CAUSE NOTICE

Grounds beyond SCN

Ground beyond the SCN not acceptable

CCE & C, Vadodara v. ABS India Ltd. (2003) 162 ELT 487 (Cestat, Mumbai)

OPC Assets Solutions (P.) Ltd. Vs State of Tripura, High Court of Tripura

SCN and Order cannot be beyond SCN - Sands Hotel Pvt. Ltd. v. CST Mumbai (2009) 17 STJ 385 (Cestat, Mumbai),

SHOW CAUSE NOTICE

Contradictory SCNs

The department cannot change the stand in subsequent SCNs

Shree Cements Ltd. v. Union of India (2005) 182 ELT 315 (Rajasthan)

SHOW CAUSE NOTICE

Is SCN Required to be issued to all the persons

No, it is not required, in the case of a partnership firm serving notice one partner is sufficient

Varalakshmi Exports v. Union of India (2010) 259 ELT 344 (Karnataka),

SHOW CAUSE NOTICE

SCN issue for future enactments

No, SCN cannot be issued on future enactments; it must be issued for preset provisions only

CCE v. Kesar Marble & Granites (2012) 278 ELT 42 (Kerala)

SHOW CAUSE NOTICE

Status of SCN after death of a person

The SCN has to be dropped if the person on whom SCN is issued passed away after the issue of SCN

Bharti Mulchand Chheda V. CCE, Mumbai (2016) 336 ELT 93 (Cesta, Mumbai)

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Status of SCN after death of a person

When two SCNs are issued in relation to search & seizure, the assessee need to file to applications for settlement

Door Deco Industries v. Customs, Central Excise & Service Tax (2016) 76 taxmann.com 355
(2017) 59 GST 230 (Delhi)

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Status of SCN issued ignoring the tax demanded already paid by the assessee

Where tax demand had been confirmed ignoring revised return completely, it was held that there was no case for tax demand at all.

Krishnapatnam Port Company v. CCE & C & ST (2014) 46 GST 732, 47 taxmann.com 274
38 STR 974 (Cestat, Bangalore)

SHOW CAUSE NOTICE

Subsequent issue of SCN on same grounds when the first order is quashed

Where pursuant to show cause notice on which adjudication order had already been issued and quashed, another SCN was issued, it was held that later show cause notice is not sustainable as purpose of its issuance was not in existence and it was immaterial that said adjudication order had been challenged in appeal.

Swapan Electricals v. Union of India (2017) 5 GSTL 254 (Jharkhand)

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SCN cannot be withdrawn if the assessee declares it after the issue of SCN – suppression of facts

It was held that non-payment of duty after crossing exemption limit amounts to 'suppression', which takes place at time of clearance of goods; when suppression has already taken place, subsequent voluntary disclosure by assessee to Department cannot justify a plea of no suppression.

Kripa Fabs (P.) Ltd. v. Cestat, Chennai (2015) 59 taxmann.com 157(Madras)

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Legal deficiency in SCN

Legal Deficiency of SCN cannot be cured at the appellate stage

CMS (India) Operations & Maintenance Co Pvt. Ltd. v. CCE Pondicherry (2017) 3 GSTL 164 (Cestat, Chennai)

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SCN issued based on assumptions

SCN issued based on assumptions is not valid

Oudh Sugar Mills Ltd. vs. UOI -1978 (2) ELT (J172) (SC)

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Some Question on SCN

Can SCN be issued for same issue by two different officers ?

Can SCN have multiple items ?

Can same SCN contain issues for different years?

Can SCN issued u/s 74 be swapped for 73 or vice versa?

Can SCN be issued by different authorities for different issues at the same time?

Can an Order issued base on a SCN have additional lines ?

How is SCN to be served?

Can recovery proceedings be issued without SCN?

Can SCN be issued for one year and orders be passed for multiple years?

Can Order be passed after issue of SCN before stipulated period?

Is SCN be issued to all the partners?

Is SCN valid after the death of the

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Service of an SCN – Section 169

Through courier/post

Through email

Through Registered/Speed Post with acknowledgment

Uploading it on the common portal

Publication in a newspaper

Affixing it on the wall or gate of the assessee

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Due date for SCN reply/Order

Due data is computed from the date of receipt of the Order or SCN

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
1	<p>Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.</p>	<p>Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.</p>

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
2	The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in subsection (10) for issuance of order.	The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in subsection (10) for issuance of order.
3	Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under subsection (1), on the person chargeable with tax.	Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
4	<p>The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.</p>	<p>The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under subsection (1) are the same as are mentioned in the earlier notice.</p>
5	<p>The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.</p>	<p>The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.</p>

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
6	The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.	The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder
7	Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.	Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
8	Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.	Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.
9	The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.	The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

SHOW CAUSE NOTICE

Section 73 Vs 74

Sub Section	Section 73	Section 74
10	The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.	The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.
11	Notwithstanding anything contained in subsection (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.	Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

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Section 73 Vs 74 – Penalty

Sub Section	Section 73	Section 74
The Tax & Interest paid before issuance of SCN	No Penalty	15% of Tax Amount
Tax & Interest paid within 30 days of issuance of SCN	No Penalty	25% of Tax Amount
Tax & Interest paid within 30 days of Order	10% of Tax or Rs. 10,000/-	50% of Tax Amount
There after	10% of Tax or Rs. 10,000/-	100% of Tax Amount

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Section 73, 74 – Time Limit

Issuance of SCN	FY 2017-18		FY 2018-19		FY 2019-20	
Due date for filing GSTR 9	5 th /7 th of Feb 2020		31 st Dec 2020		31 st Dec 2021	
Notices under	Section 73	Section 74	Section 73	Section 74	Section 73	Section 74
Last Date for issue of SCN	30 th Sep 2023	4 th /6 th Aug 2024	31 st Dec 2023	30 th June 2025	30 th March 2024	30 th Sep 2025

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Who Can issue SCN

S. No	Designation of the Officer	Function u/s of the CGST Act
1	Superintendent of Central Tax	Sub-section 1,2,3,4,5,6,7, 9 & 10 of Section 73
2	Superintendent of Central Tax	Sub-section 1,2,3,4,5,6,7, 9 & 10 of Section 74
3	Deputy or Assistant Commissioner of Central Tax	Sub-section 1,2,3,4,5,6,7, 9 & 10 of Section 74
4	All Officers up to the rank of Additional / Joint Commissioner of Central Tax	Sub-section 1,2,3,4,5,6,7, 9 & 10 of Section 73 & 74

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Monetary Limit for Issue of SCN

S. No	Designation of the Officer	CGST	IGST	CGST+IGST
1	Superintendent of CGST	Not exceeding Rs 10 Lacs	Not exceeding Rs 20 Lacs	Not exceeding Rs 10 Lacs
2	Deputy or Assistant Commissioner of Central Tax	Above Rs 10 lacs and not exceeding Rs 100 Lacs	Above Rs 20 lacs and not exceeding Rs 200 Lacs	Above Rs 20 lacs and not exceeding Rs 200 Lacs
3	All Officers up to the rank of Additional / Joint Commissioner of Central Tax	Above Rs 100 lacs without any limit	Above Rs 200 lacs without any limit	Above Rs 100 lacs without any limit

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Validity of SCN beyond the Financial Limits

SCN issued beyond the monetary limit by the officer is not acceptable

- Pahawa Chemicals (P) Ltd. vs. CCE – 2005 (181) ELT 339 (SC).
- Palak Designer Diamond Jewellery Vs. UOI – 2021 – TIOL – 424 – CESTAT - AHM
- Aeon Construction Products Ltd. vs. CCE – 2005 (184) ELT 120 (SC)
- Palak Designer Diamond Jewellery vs. UOI – 2019-TIOL-1756- HC-AHM-CX

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Sequence of Issue of SCN Process

S. No	Section / Rule	Particulars	Form
1	73(4), 74(5) Rule 142(1A)	The Proper Office may communicate the details on tax before issue of SCN	DRC -01A, Part A
2	73(4), 74(5) Rule 142(2)	The assessee may make full payment of tax based on pre SCN	DRC - 03
3	73(4), 74(5) Rule 142(2A)	Partial payment is made by the assessee and will intimate the Proper Officer of the same	DRC - 03 & reply in DRC – 01A Part B
4	73(6), 74(6) Rule 142(2)	Full payment is made by assessee basis of pre SCN and accepted by the Proper Officer	DRC – 04
5	73(1 & 3), 74(1 & 3) Rule 142(1)	The proper Officer will issue SCN and summary statement for the tax amount not paid or agreed	DRC – 01 & 02

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Issue of Notice u/s - 74

Section 74 may be invoked by the officer where there is a default of tax due to

- Fraud to evade tax
- Any willful misstatement to evade tax
- Suppression of facts to evade tax

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SCN should not be based on Pre determined notion

In the case of ***Oryx Fisheries Private Limited Vs Union of India***, the Apex Court has observed that if the issuing authority has a pre-determined mind, then the purpose of issue of SCN fails, and opportunity and adjudication become a mere formality.

28. It is no doubt true that at the stage of show cause, the person proceeded against must be told the charges against him so that he can take his defence and prove his innocence. It is obvious that at that stage the authority issuing the charge- sheet, cannot, instead of telling him the charges, confront him with definite conclusions of his alleged guilt. If that is done, as has been done in this instant case, the entire proceeding initiated by the show cause notice gets vitiated by unfairness and bias and the subsequent proceeding become an idle ceremony.

29. Justice is rooted in confidence and justice is the goal of a quasi-judicial proceeding also. If the functioning of a quasi-judicial authority has to inspire confidence in the minds of those subjected to its jurisdiction, such authority must act with utmost fairness. Its fairness is obviously to be manifested by the language in which charges are couched and conveyed to the person proceeded against.

SHOW CAUSE NOTICE

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31. It is of course true that the show cause notice cannot be read hyper-technically and it is well settled that it is to be read reasonably. But one thing is clear that while reading a show-cause notice the person who is subject to it must get an impression that he will get an effective opportunity to rebut the allegations contained in the show-cause notice and prove his innocence. If on a reasonable reading of a show-cause notice a person of ordinary prudence gets the feeling that his reply to the show-cause notice will be an empty ceremony and he will merely knock his head against the impenetrable wall of prejudged opinion, such a show cause notice does not commence a fair procedure especially when it is issued in a quasi- judicial proceeding under a statutory regulation which promises to give the person proceeded against a reasonable opportunity of defence.

33. The principle that justice must not only be done but it must eminently appear to be done as well is equally applicable to quasi judicial proceeding if such a proceeding has to inspire confidence in the mind of those who are subject to it.

SHOW CAUSE NOTICE

Cross Empowerment

CBIC Letter DOF No. CBEC/20/43/01/2017-GST(FT) dated 5-Oct-2018

- Both State and Center can share intelligence and share
- Can enforce

SHOW CAUSE NOTICE

How to Read SCN

1. Date of Issue of SCN
2. Date of Receipt of SCN
3. Mode of Receipt of SCN
4. Authority signing the SCN
5. Verify if DIN is there on SCN
6. Statement of Facts are mentioned on SCN?
7. Basis of SCN
 - Scrutiny of Returns
 - Audit
 - Anti-evasion
 - DGGI
 - Enforcement
8. Understand the nature of allegations mentioned in the SCN
9. Understand the basis of allegations mentioned in the SCN
10. Validate the evidence provided by the officer in SCN
11. Validate the interpretations basis on which SCN is issued
12. Verify if data if the SCN is based on third party statements

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How to Read SCN

13. Understand if the demand is based on
 - Classification
 - Valuation
 - Rate of Tax
 - Applicability of Exemption Notification
 - Availing of input tax credit
 - Delayed payment of tax
14. Verify if there are any Circulars
15. Verify if there are any press releases
16. Verify if there are any AAR / AAAR
17. Verify if there are any Judgements
18. Verify if there are any such cases in the callbook
19. Verify if there are any appeals pending by the Revenue in various courts
20. Validate the data provided in the SCN – tax liability, interest & penalty
21. Understand the demand mentioned in the SCN
22. Identify the date on by which the SCN is to be replied

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How to Read SCN

23. Acknowledge the Receipt of SCN
24. Ask of an extension if required upfront for submission of reply.
25. Ask of PH if required and understand the grounds of issue of SCN
26. Take print of the SCN and read line by line and para by para
27. Jot down important points

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How to Draft Reply

1. Address to the officer who has issued the SCN
2. Address by designation wherever possible
3. Given the internal reference number of the letter
4. Add a subject line for the SCN
5. Give all the references for the SCN, pre-SCN, Replies submitted, if any etc.,
6. Do not be very aggrieved while drafting the reply
7. Jot down the points you want to cover in the reply
8. Prepare replies for each point
9. End of each point, add the reasons for dropping the points
10. Quote the relevant sections and rules in the reply
11. While quoting the provisions, use italics
12. Maintain line spacing of at least 1.5 or 2
13. Ask for the basis on which the SCN is prepared
14. Give para numbers for the reply
15. Add a separate section for "Prayer."
16. Add point by point in the payer along with reasons crisply.
17. Identify who will draft the replies – inhouse or external

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How to Draft Reply

17. If external provide all the relevant information
18. If external, ask the consultant to share the draft before filing
19. In case you are quoting case laws, quote only the relevant paras along with the para numbers
20. In the case of case laws, given the summary and then the relevant para of the case laws
21. Can refer to case laws in the erstwhile tax regime only if the jurisprudence is the same
22. Upload on the portal
23. Send a copy through email
24. Submit a physical copy
25. Get the reply signed by the authorized signatory
26. Give page numbers
27. If annexures are used, give proper references in the number reply and name them accordingly.
28. In the cover letter, give the details of the annexure
29. Take a print of the full set and preserve it for future reference
30. In the system have a separate folder for each SCN
31. Have a folder for the final submission and save the pdf and word format

SHOW CAUSE NOTICE

How to Draft Reply

32. Wherever payment is made, mention the payment and give reference to the DRC – 03
33. Wherever points are not agreed upon, prepare the counter very effectively
34. Wherever required, refer to the allied laws or from the legal dictionary and regular dictionary for definitions & meanings.
32. Submit the print in the same color of the paper
33. Ensure the print quality is clear
34. The cover letter should be printed on the letterhead in color
35. On submission, manually obtain an acknowledgment copy
36. Have page numbering for the complete reply
37. Use the word recipient in the reply
38. Try not to quote the Constitutional Provisions
39. Share the draft with client before submission
40. After the prayer, have a line where you give an open-ended statement that in due course, additional Information will be provided or submitted if need arises

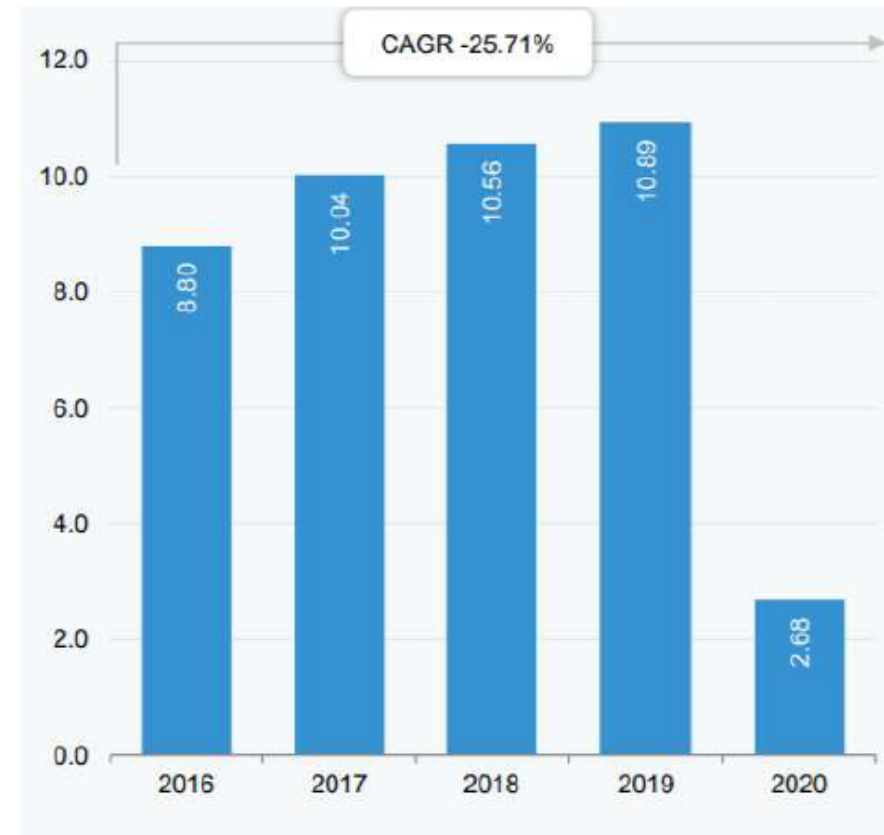
CAN I BE INNOVATIVE IN DRAFTING REPLIES FOR SCN?

We would like to apprise that during the Financial Year ('FY') 2020-21, we have seen unprecedented lockdowns given the horrific COVID-19 pandemic, as a result of which the business have gone haywire and surviving the crisis became a big question.

As your good-self is aware, we are part of the hotel industry, which mainly depends on tourist arrivals from other countries and business travelers apart from domestic leisure travelers. Due to the pandemic and lockdowns during the first wave, the whole hotel industry has been severely impacted as the number of foreign tourist arrivals have decreased drastically and business travel has been almost negligible.

In 2020, FTAs decreased by 75.5% Year Over Year ('YoY') to 2.68 million, and arrivals through e-Tourist Visa (Jan-Nov) decreased by 67.2% YoY to 0.84 million.

The hotel industry is yet to recover from the clutches of the pandemic. Mr. Dipak Deva, Managing Director of destination management firm Travel Corporation India (TCI), stated that the inbound business is estimated to start returning from October 2021 with normalcy levels being restored only by 2022.



As your learned-self is aware that the hotel industry today survives on the aggregators like Makemytrip.com, cleartrip.com, etc. Due to the pandemic, they have also been heavily impacted due to travel restrictions imposed by the Central Government in the first wave and by the local administration in the second wave. The number of bookings done on their platforms has come down by more than 75%, which means our occupancy levels have also fallen drastically, impacting our cash flows.



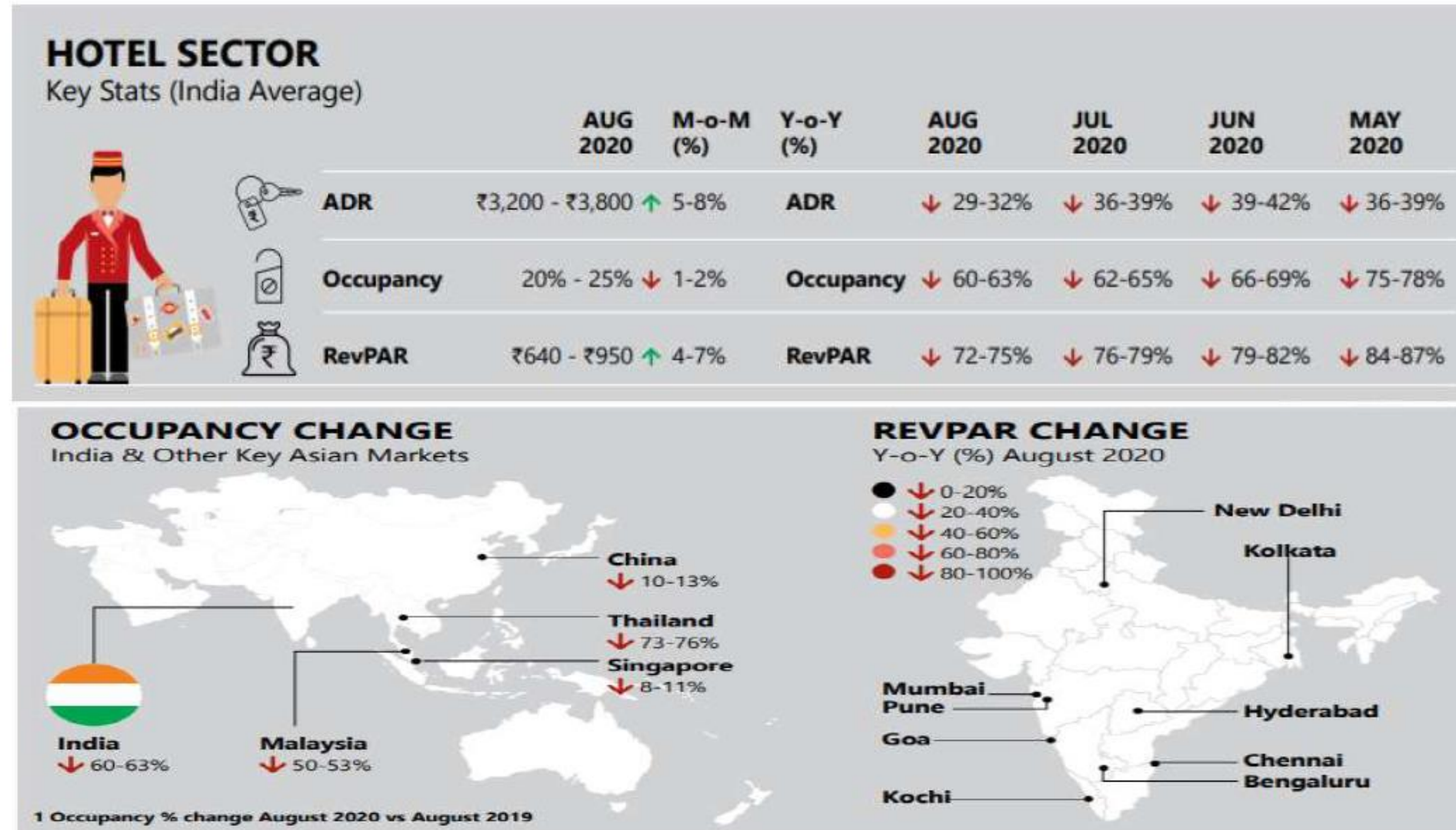
Online booking



Also, the Government of India has taken various tough positions during such crises, as compared to other nations, which though were essential given the arised conditions in our country and which have definitely helped in curtailing the wide-spread of COVID-19 and in turn saving a lot of precious human lives, but which also have had an adverse financial impact for various industries, the hotel industry being **one of the worst hit**.

We have seen a steep fall in our occupancy and average revenue per key as a result of which our cash inflows have nearly stopped. Despite such low occupancy rates, our operating expenses have remained the same as they are fixed and essential in nature like property maintenance, staff salaries, etc. which has lead to a chocking financial situation for us. Our situation worsened so and so that just to stay afloat during this crisis, we have reduced the salaries of top management and curtailed a lot of operating expenses. But still, we were barely managing to meet such fixed operating expenses requirements, given the terrible cash-flow situation arisen by the pandemic and were awfully suffering **even to survive**.

The same is an industry wide phenomenon as can be inferred by the recent HVS ANAROCK statistics dwell on the India average across the hotel sector, occupancy change in India & other key Asian markets & hotel signings in August 2020.



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Attending PH

1. Attend the PH whenever asked for
2. In case if you are not able to attend, intimate the same well in advance and take alternative date
3. Keep the intimation in writing even though obtained orally
4. Have an authorization letter in case if you representing on behalf of the client
5. Sign the PH copy after attending
6. Sign it only after reading on what is written on the PH copy
7. Be in the office before time
8. Dress to the occasion
9. Review the reply and discuss the points
10. Do not be rude or aggressive
11. Carry a notebook and pen to document the additional submissions
12. Carry the reply document along with the SCN in a folder with clear separators
13. Recommended to carry two copies of all the documents
14. Listen to the question asked by the officer carefully and understand it before answering
15. If you are not able to understand, ask for the same to be repeated in a professional manner

SHOW CAUSE NOTICE

Attending PH

16. Please do not argue with the officer.
17. If you have a different interpretation, tell the officer it is your understanding and ask for correction of the same.
18. If required, ask for additional time for the submission of new information
19. Reply to the officer confidently, and at the same time, do not show off your knowledge
20. Have a proper handshake and give your card with two hands using the thumb and index finger
21. Please do not sit with cross legs or with overlapping
22. Be patient and attentive
23. Try to discuss general topics and gain in confidence
24. If possible, discuss the challenges faced by the officers
25. Do not interrupt the officer when he is speaking
26. If tax demand is aggregated partially or fully and paid through DRC-03, request for DRC-04



CMA B Mallikarjuna Gupta

B. Com, ACMA, MFM, M.IOD, PGDCS

Certified Product Manager from Indian School of Business

With over 25 years of extensive experience in Taxation, Product and Brand Management, Finance, Accounting, Sales, Operations, Marketing, Project Accounting, and ERP & BI Implementation, he has contributed his expertise to renowned organizations such as Oracle, Infor, Logo, Systime, and the Dempo Group. Currently, he specializes in Indirect Tax, focusing on Litigation, Advisory, and Advocacy. He has authored or co-authored 18 books on GST and various contemporary subjects. His work is regularly published in leading newspapers and prestigious magazines. A sought-after speaker, he frequently addresses audiences at professional forums, trade associations, academic institutions, and industry events.

Associate Director - GST, RSM Astute Consulting Pvt Ltd

Awards/Recognitions

- Conferred the Indian Achievers' Award 2021 - In Recognition of Outstanding Professional Achievement & Contribution in Nation Building
- GUINNESS WORLD RECORDS title holder as a team member for the "Most people running up a single mountain."
- Selected one among the 100 Digital Influences for 2020 by YourStory
- His podcasts find place in the top 10 Taxation podcasts in India for 2021
- Recognized by the Cyberabad Police for Traffic Volunteering for 100 hours & for conducting the drunken drive.

Member of

- GST Grievance Redressal Committee – Hyderabad Zone
- Co-opted Member – Indirect Tax Committee at Institute of Cost Accountants of India, Kolkata
- Co-Chair – GST & Customs Committee, Federation of Telangana Chambers of Commerce and Industry
- Member - Regional Advisory Committee, Dattapanth Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, Govt. of India.
- Member – MSME & Startups Promotion Board at Institute of Cost Accountants of India, Kolkata for 2022-23
- Resource Person/Faculty - Institute of Cost Accountants of India, Regional Training Institute (CAG Auditors), National Academy of Customs, Indirect Taxes & Narcotics, Indian Navy, and National Institute for Micro Small and Medium Enterprises (NI-MSME)

Achievements

1 Litigation Success in GST and Service Tax

Successfully represented clients in GST and Service Tax litigations before various authorities across India, including tribunals. Achieved landmark orders favorable to clients, demonstrating effective legal representation and advocacy in tax-related disputes.

4 Innovative Tax Solutions

Configured and developed a user-configurable tax engine for one of India's major ERPs for GST before its rollout. This solution continues to be used and highly praised by customers.

7 Costing Systems Implementation

Implemented and computerized costing systems for a BOPP plant and an upholstery plant in 1999, leading to significant utility consumption reductions through the integration of hot oil boilers. Developed a costing system for a pig iron plant, analyzing profitability based on detailed raw material consumption from vendors, batches, regions, dealers, and grades.

2 Comprehensive Advisory Experience

Advised numerous corporate houses, PSUs, product companies, and startups on various matters, providing guidance on internal audit, EPR & BI implementations & development, product management, costing, funding, cash management, internal controls, compliance management, and go-to-market (GTM) strategies.

5 Prolific Authorship

Authored/Co-authored 17 books on vivid topics including 14 on Indian GST. Authored over 120 articles and blogs on GST, MSMEs, finance, and the economy, published in leading newspapers, magazines, the ICAI Tax Bulletin, and various online portals.

3 Policy Advocacy

Actively engaged in policy advocacy, working closely with the Government to implement taxpayer-friendly measures in GST. Collaborated on various initiatives to simplify tax processes and improve compliance, contributing to a more efficient and equitable tax system.

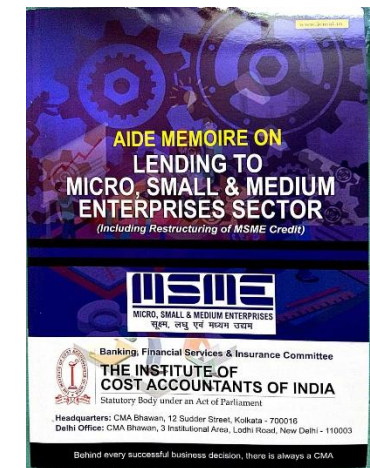
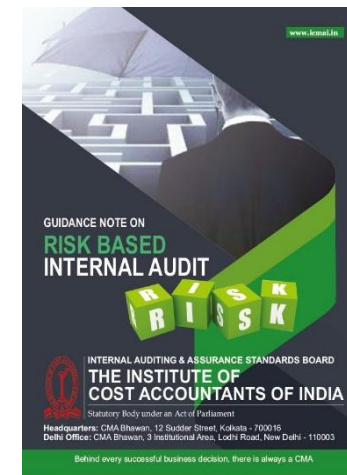
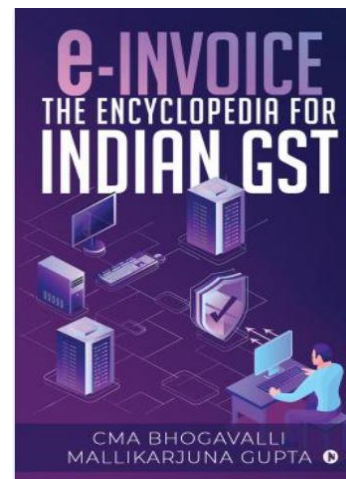
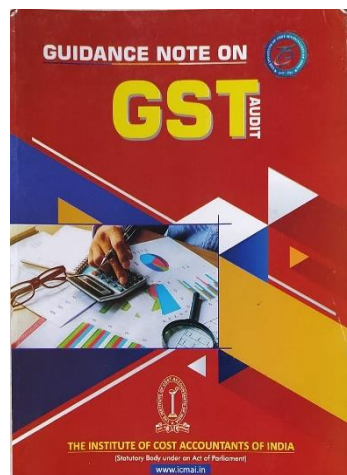
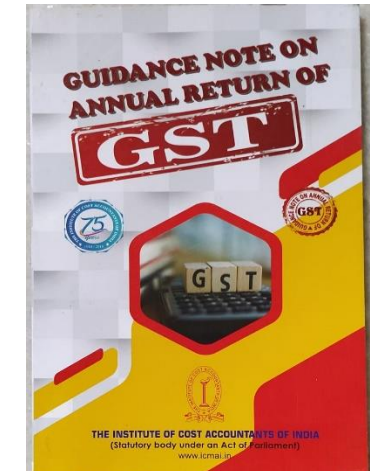
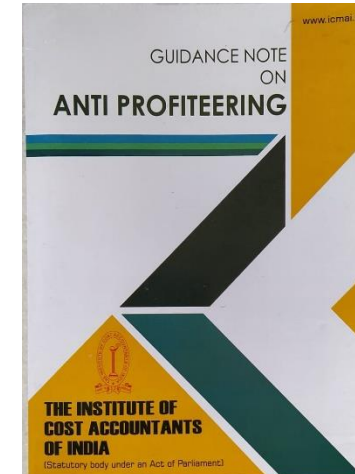
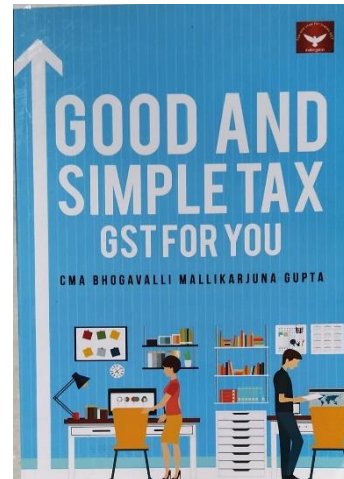
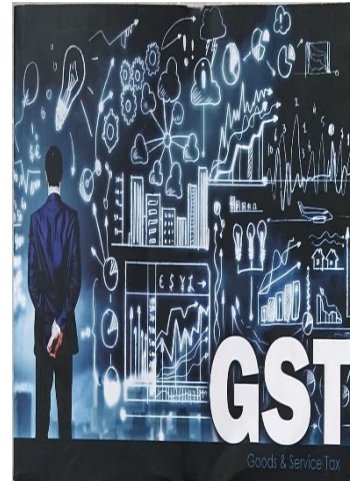
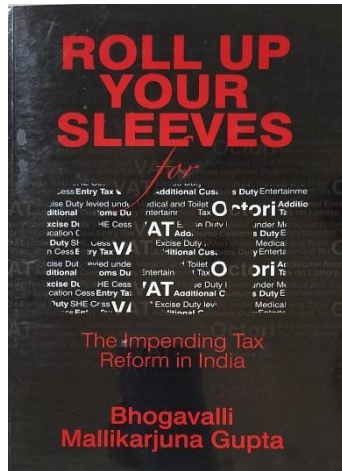
6 Extensive Training and Outreach

Led outreach programs and continuing education initiatives on GST, costing, internal audit, MSME survival strategies, and other critical topics for department officers, defense officials, traders, professionals, corporates, and students. Delivered over 50,000+ man-hours of training across 550+ sessions.

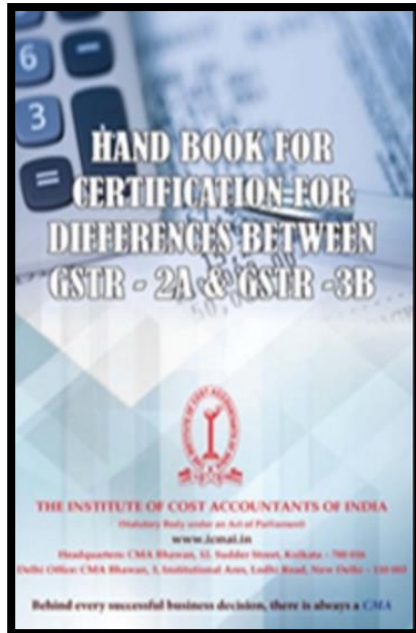
Educational Qualifications

- Indian School Of Business – Certification in Product Management
- Associate Member Institute of Cost Accountants of India
- Certificate Course on Credit Management of Banks conducted by the Institute of Cost Accountants of India
- Masters in Financial Management from Pondicherry University
- Post Graduate Diploma in Foreign Trade from World Trade Center Mumbai
- Qualified Online proficiency exam for Independent Directors from the Indian Institute of Corporate Affairs
- Associate Member of the Institute of Directors
- Bachelor of Commerce from Acharya Nagarjuna University
- Post Graduate Diploma in Computer Sciences from Software Solutions Integrated Limited

Books – Authored/Co Authored



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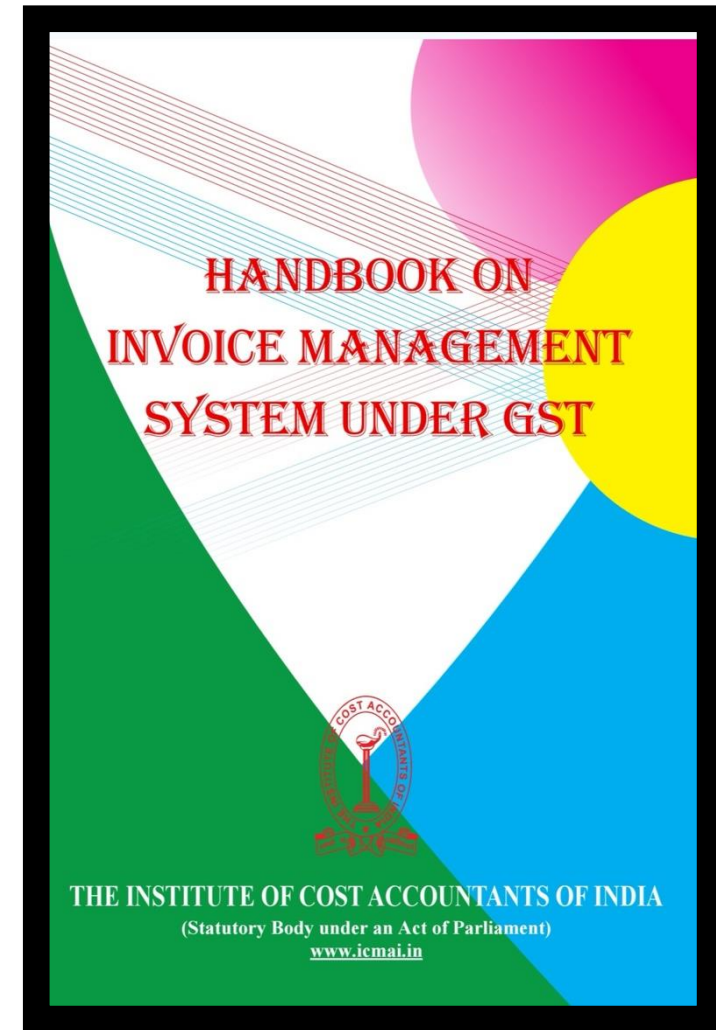
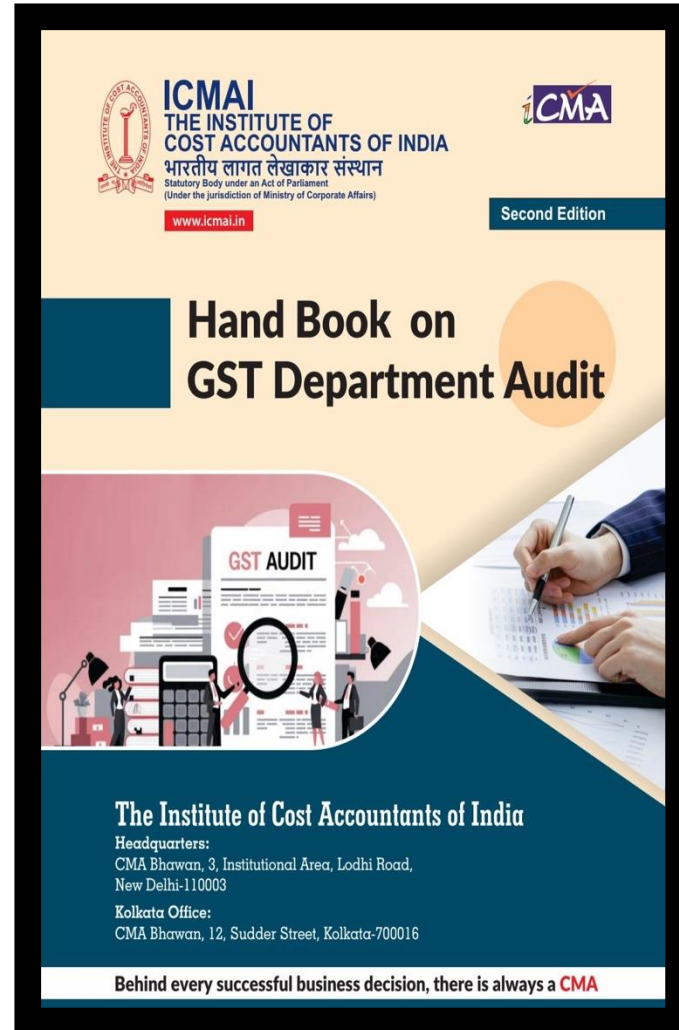
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