



Association of Tax Practitioners

State Committee, Reg.No:ER.38/87

Devi Nivas, Varghese Thittel Road, Perumanoor.P.O, Ernakulam-15

(Registered under the Travancore-Cochin Literary, Scientific & Charitable Societies Registration Act 1955)

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27-07-2020

MEMORANDUM

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To,

**The Hon'ble Chief Minister of Kerala
Thiruvananthapuram.**

Subject:

Request for extension of time for filing Amnesty 2020 Application under various Act and request to drop penal action on notices issued under GST Act and Rules for the year 2017-18 and 2019-20 and stop fresh notice up to 31-12-2020.

Respected Sir,

We appreciate and welcome the move of the State Government of Kerala to bring Amnesty Scheme 2020 to settle the arrears under various Acts prior to GST Act and we are really obliged to the authorities.

Having gone through the various provisions embedded in the scheme, we bring to your kind notice the followings:

1) It is evident that, the epidemic COVID – 19 (Coronavirus) has affected the entire world including India. Total Trade and Industry in Kerala are seriously affected due to loss of business opportunities and are in anxiety when the situation will improve and how to restart the business. Once the situation is improved lot of issues the dealer has to face – salary to staff/workers, working capital for further business, outstanding dues to suppliers, banks, and statutory dues. It will take long time to come to normal situation for business people. **In this situation we request you to kindly Extend the last date for filing the application under Amnesty Scheme 2020 up to 31-12-2020.**

2) There is no provision for the assesses to opt for Amnesty year wise. This causes lot of problems. By opting the Amnesty Scheme 2020 with the present guidelines, the assessee will have to bear a great burden for settle the payments due from 2005-06 to June 2017. Since the option is to be made for all completed assessments, even if the assessee is ready to opt for a particular number of

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year/years out of the total number of years of pending dues, he cannot do so, by which even the pending dues for which the assessee is ready to settle through this Amnesty Scheme is made impossible. Hence the guidelines may be amended to enabling the assessee to opt the Scheme year-wise.

3) Many of the assessments made by the assessing authorities are illegal and denial of natural justice. Against this kind of assessment the assessee has remitted 20% to 50% of the disputed tax to avail stay at the time of filing appeal. While uploading the tax demand by the assessing authority in the amnesty portal the amounts paid for availing stays are adjusted against the original demand. It is not acceptable, because the amount paid for the stay is not payment against the tax demand, it is purely a security amount to avail stay. So we request you to give credit to all amount paid for stay should be adjusted against the amnesty amount of 40% or 50%.

4) Similarly, most of the appeals are against the unwarranted and unjustified assessments made by the assessing authorities. Instead of asking the assesses to withdraw the appeals made by them before various appellate authorities, if steps are taken by the appellate authorities to return back the files to the assessing authorities for further verification of records, with a direction to the assessing authorities to take a lenient and moderate view on such cases, most of the cases can be settled amicably in favour of both.

5) The right given to the commissioner to re-open any cases settled under the Amnesty Scheme, up to four years from the date of option is also not justifiable and request to withdraw.

6) In VAT Amnesty registration process, we have to generate password. For the successful generation of password we have to put OTP send to the mail id and mobile number registered under the KVATIS. Getting password through e-mail and mobile as registered in KVATIS is becoming difficult since many dealers' mobile number and email id is changed or inactive. We request to introduce editable option of e-mail id and mobile number shown in the Amnesty portal by the assessee to get OTP for the registration of password under Amnesty Scheme 2020 at the earliest.

Stop all proceedings under GST Act and Rules up to 31-12-2020

1) Drop all proceedings and penal actions on the notices issued under GST Act and Rules from 2017-18 to 2019-20 and complete the assessment under self-assessment basis on the ground that GSTIN system is still in an incomplete stage and updating is continuing as on date.

2) Government should consider at least three years for dealers and tax professionals to get accustomed to GSTIN system which is undergoing changes due to development and improvement since

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inception. This will provide needed relaxation to the trade and Industries and Tax professional communities, in combating the circumstances arising out of Coronavirus.

3) Notices now being served are very harassing. Interest for late return filing for the year 2017-18 and 2018-19 due to site problem even not considered in the notices. GSTR2A mismatches should not be raised since GSTR2 is still not implemented.

4) The state tax officers have issued several notices from various offices under various sections seeking explanations and evidences. Unfortunately the present covid-19 situation which is uncontrollable and facing many difficulties for executing the GST works. So we are unable to reply these kinds of notices within time due to lack of staff strength under the present lockdown situations. So kindly direct all the authorities to postpone the date of filing clarifications and reply or avoid issue of such notices up to overcome the Covid-19.

5) Regarding the filing of GSTR10 final return due to the cancellation of Registration, there is no idea in 2017-18 and 2018-19 for filing the Final return and also it attract late fee of Rs.10,000/-. So many final returns are still pending for filing due to the liability of huge late fee. Kindly take necessary steps to wave late fee for the year 2017-18 and 2018-19.

6) Govt. reduced the late fee of GSTR3B Returns for the previous years if they are filed before 30th September 2020. But previously most of the defaulters are filed these returns along with huge interest and late fee of Rs.10000/-. Please take necessary steps to refund this kind of late fee paid otherwise the filing of returns were become late in future.

7) We also request to Extend the time limit for filing GST CMP-08.

We request you to kindly consider the above opinions/ suggestions/ grievances and take necessary steps to alleviate the grievances of the assesses and help them to co-operate with the Tax Authorities to make the Amnesty Scheme 2020 and GST a successful one.

Thanking you.

Yours faithfully
s/d

A.M.Remeshkumar

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**Copy to;
Dr. Thomas Issac
Hon. Finance Minister of Kerala.**

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