



SCO 1004-05 Sector 22B Chandigarh

contact no 0172-4636841

To,

Smt. Nirmala Sitharaman  
Chairman,  
Goods and Service Tax Council  
And  
Hon'ble Union Minister of Finance  
Ministry of Finance,  
Government of India,  
North Block,  
New Delhi – 110001

**Subject: Representation to increase Government GST Collection (Tax Augmentation) and giving True Benefit of recent Amnesty Scheme announced in 43rd GST Council Meeting.**

*Respected Madam*

**We are thankful to your office and GST Council, for taking various measures in the Covid pandemic for GST relief in the 43rd GST Council meeting. We appreciate that the government has reduced GST Late fees permanently and also announced GST Amnesty Scheme for July 2017 to April 2021, by reducing GST Lates to Rs 500 and Rs 1000 as applicable.**

*This GST Amnesty scheme for the period July 2017 to April 2021 is applicable only if, GST Returns with Tax payment is filed up to 31st Aug 2021.*

**Details of Issue and Representation:**

Many taxpayers whose GST Return and Tax Payment was outstanding for the past period, wanted to file their pending GST Return with Tax Payment, but due to heavy GST late fee (which was coming in lakhs) were unable to file (as under GST, returns cannot be filed without late fee payment).

**Now with the GST amnesty scheme, many taxpayers – a) wants to file their outstanding Tax Return. b) want to make Tax Payments to the government and c) want to come on the path of compliance.**

However, an issue with such taxpayers is that their GST Registration is cancelled by GST officers/departments due to non-filing of return and the time limit of 90 days for revocation of such cancelled registration is also over. Due to this said taxpayers are not able to activate GST Registration and make payment of pending tax liability to the government.

**With this representation, we are not supporting taxpayers who are a defaulter. However, we request the government to –**

**Give them one chance to reactive their GST Registration** where the period of 90 days is over. The taxpayer wants to make payment of their outstanding liability. **Help such taxpayers to make a tax payment to a government**

**Help such MSME to make a new good start. Help such MSME to come on the path of compliance.**

**We are sure, if our Representation if accepted, will benefit to**

- **Government** →By getting tax from the taxpayer who wishes to but is unable to do so
- **Taxpayer** →By starting new inning of Tax Compliance
- **Overall Economy** →By encouraging taxpayers who stopped their business due to registration cancellation and

We request you to kindly consider and give relief for the above-mentioned points. Hoping for early relief/action from the government. Since the GST Amnesty scheme is valid up to 31st Aug 2021, it is important to consider the above representation at the earliest.

For Chandigarh Chartered Accountants Taxation Association

*h. Kohli.*

CA Manoj Kohli  
Secretary  
Dated 16/07/2021  
Chandigarh

Copy forward to

-Shri Pankaj Chaudhary Hon'ble **Minister of State finance**

-Hon'ble GST Council Secretariat

-The Chairman of Central Board of Indirect Tax and Custom,