



2021-22

# THE GUJARAT SALES TAX BAR ASSOCIATION

4th Floor, 'C' Block, Multi Storied Building, Lal Darwaja, Ahmedabad - 380 001.

Ph. : (079) 25506305 website : [gstbar.org.in](http://gstbar.org.in) e-mail : [gstbar@yahoo.com](mailto:gstbar@yahoo.com) Trust Regd. No. F/2005

GSTN No: 24AAATT1718Q1Z6

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Date: 16/05/2022

To,

- (1) **Shri Bhupendrabhai Patel,  
The Hon'ble Chief Minister, Gujarat State.**
- (2) **Shri Kanubhai Desai,  
The Hon'ble Finance Minister, Gujarat State.**
- (3) **Shri Milind Torawane.  
The Hon'ble Chief Commissioner of State Tax,  
Rajyakar Bhavan, Ahmedabad.**

Respected Sirs,

**Subject : Request to announce Tax Amnesty Scheme / one time settlement scheme for pending demand, disputes, appeals, litigations and recovery under various state laws and CST Act.**

The Gujarat Sales Tax Bar Association is a parent association in the state of Gujarat in the field of Indirect Taxation. Our association is having five thousand direct and indirect members across the country. The Gujarat Sales Tax Bar Association is in the 69<sup>th</sup> year of its activity and our main aim and object is to disseminating knowledge amongst tax professionals and taxpayers.

GST Regime has replaced the plethora of Indirect Taxes levied by states and the Central Government. However, there is a huge backlog of appeals, litigations and recovery are pending across various levels and under different statutes, both at state and central level.

This has a dual negative impact, on one hand there is a working capital blockage as well as increasing cost of litigation in the hands of the taxpayer and on the other hand, thousands of crores of revenue in taxes are blocked for the state and the centre.



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To reduce various litigations the Government of Gujarat has earlier announced Tax Amnesty Scheme – 2019 in September – December, 2019. The Amnesty Scheme– 2019 offers one time opportunity for resolving pending disputes under various Indirect State Legislations. However, the said tax amnesty scheme does not give desired result to the state government and relief to the taxpayer due to COVID-19 pandemic and lockdown.

For the past two years, the world has been going through an unprecedented pandemic that has hit the business world hard and has had an adverse effect on economic growth. To provide relief to the trade and industry and business / taxpayer sector, announcement of liberal, lucrative and attractive Tax Amnesty Scheme is required and necessary to settle pending issues and disputes. An Amnesty Scheme should be introduced to clear pending dues with partial relief in tax payable and full relief from interest, penalty and late fees if any under the pre GST Indirect Tax regime (VAT, ST, Motor Spirit Taxation Act, Gujarat Purchase Tax on Sugarcane Act, CST, Entry Tax etc.).

The businesses especially the MSMEs and small taxpayer are facing financial hardship because of post pandemic effect. Most of the disputes are for the levy of higher taxes, interest and penalty than the actual payable.



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As such, the figure of the outstanding amount is much greater than actual demand. Announcement of the Tax Amnesty Scheme will provide mutual benefit both to the taxpayer and the revenue and settle the disputes which were not settled in the earlier announced amnesty scheme – 2019 due to COVID pandemic, lockdown, recession, financial difficulties etc. Moreover, all pending VAT and CST assessments up to the period 30/06/2017 were also finalized and completed by the State Tax department in the F.Y. 2020-21 i.e. after the announcement of Tax Amnesty Scheme-2019, therefore, such assessments and demand raised thereof will also have huge impact on pending litigations as appeals and disputes are increased manifold during the period 2020-21 and 2021-22. Hence, the state government is humbly requested and prayed to announce liberal Tax Amnesty Scheme as the same is badly required and need of the hour.

Amnesty means a general pardon for offences or an act of forgiveness for past offences.

Such onetime settlement scheme will help businesses from getting embroiled in unnecessary legal cases related to taxation and to recover pending demands by way of onetime recovery of the dues.

This announcement will consider towards good governance and ease of doing business. At the same time it will also increase onetime revenue of the state government. The Amnesty Scheme has two major advantage, it encourages the taxpayers, litigants and defaulters to come claim without the state having to impose its might on erring dealers in the form of recovery and other garnishee proceedings of recovery. In addition to that the announcement of the scheme will have other advantage also like;



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- Taxpayers are deprived of true benefit of amnesty scheme due to COVID-19 pandemic.
- In order to complete the pre GST legacy and clear tax arrears expeditiously.
- Will reduce work load and burden of state tax department officials and machinery.
- Will save time, energy and human resources.
- State government will get onetime revenue of arrear amount which is not readily recoverable.
- All litigations and disputes will come to an end so taxpayer and tax department can concentrate and mitigate on GST issues and GST work.
- Such a move will be considered as good governance, ease of doing business and taxpayer friendly.
- The government can build infrastructure to drive the state economy.
- Offer one chance to tax delinquents to clean their dues.
- Tax revenue can be used for the development of state.
- An opportunity for taxpayers who have not yet or have not fully complied with the tax regulations to take part in the earlier tax amnesty scheme.
- Tax Amnesty Scheme will be useful and helpful to tax department to shift from one system (old / erstwhile VAT / ST / CST) to new system (GST).
- Reduce huge pending litigation which resulted into reduce the work of appellate authority and appellate forum.



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➤ Amnesty scheme produces both short and medium term benefits. In the short term, amnesties become an additional source of revenue. In the medium term, it is expected to increase the tax base and therefore, future revenue collection as government tax officials concentrate more on GST regime, which will improve tax compliance and increase tax revenue as well.

➤ It will also improve horizontal and vertical equity.

Different types of Amnesty Scheme are being announced by various states with the basic objective of mobilizing collection of revenue, mitigating existing litigation and reducing the work load on the departmental staff so as to concentrate on stabilizing GST mechanism.

It is relevant to note that Amnesty Scheme have also been announced by other states like Maharashtra, Kerala, Punjab, West Bengal, Telangana, Delhi, Rajasthan, Karnataka and Bihar. The Amnesty Scheme is likely to provide a big relief to businesses. Taxpayer will have an opportunity to avail the scheme and close all pending disputes of pre GST era mainly under VAT / ST and CST.

We are thankful to you and your office, finance ministry and finance department, the Chief Commissioner of State Tax and State Tax Department for taking various measures to reduce tax litigations by announcing tax amnesty scheme in the past.



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The Tax Amnesty Scheme-2019 introduced by Gujarat state government was very illustrious as compared to Amnesty Schemes introduced previously. However, due to COVID-19 pandemic effects, most of the dealers were not been able to take the full benefit of the scheme. Moreover, all pending VAT / CST assessments up to the period 30/06/2017 (pre GST) were passed and finalised during F.Y. 2020-21 i.e. after announcement of Tax Amnesty Scheme-2019, therefore, we request your honours to consider our representation in the matter and address concerns of the dealers of the Gujarat to announce new Tax Amnesty Scheme / onetime settlement Scheme and oblige.

Your honours are humbly requested to look into the matter and appropriate direction in this regard may please be given for announcement of the tax amnesty scheme. We also request to give us an opportunity of personal hearing and representation to discuss the matter with more clarity.

**Thanking You,  
Yours faithfully,  
For, The Gujarat Sales Tax Bar Association**

**Vinod . Parmar**  
**President**

