AS PER INFORMATION FROM GST INVESTIGATION WING OF CBIC IN REPONSE TO RTI NO. CBECE/R/E/21/00340 DATED 23.03.2021

PROCEDURES RELATED TO ISSUANCE OF SUMMONS BY CENTRAL/STATE OFFICERS UNDER SECTION 70 OF THE CGST/SGST ACT.

- **INTERNAL GUIDELINES ISSUED BY THE CBIC.**
  [To ensure that summons provisions are not misused in the field formations]

  - Summons is to be issued as a last resort where assesses are not co-operating.
  - Summons should not be used for the top management.
  - The language of the summons should not be harsh and legal which causes unnecessary mental stress and embarrassment to the receiver.
  - Summons should be issued after obtaining prior written permission from an officer not below the rank of Assistant Commissioner with the reasons for issuance of summons to be recorded in writing.
  - Where for operational reasons, it is not possible to obtain such prior written permission, oral/ telephonic permission from such officer must be obtained and the same should be reduced to writing and intimated to the officer according to such permission at the earliest opportunity.
  - in all cases, where summons is issued, the officer issuing summons should submit a report or should record a brief of the proceedings in the case file and submit the same to the officer who had authorized the issuance of summons.
  - senior management officials such as CEO, CFO, General Managers of a large company or a Public Sector Undertaking should not generally be issued summons at the first instance. They should be summoned only when there are indications in the investigation of their involvement in the decision-making process which led to loss of revenue.

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- **PRECAUTIONS TO BE OBSERVED BY OFFICERS WHILE ISSUING SUMMONS.**

  ❖ Summon should not be issued for appearance where it is not justified. The power to summon can be exercised only when there is an inquiry being undertaken and the attendance of the person is considered necessary.

  ❖ Normally, summons should not be issued repeatedly. As far as practicable, the statement of the accused or witness should be recorded in minimum number of appearances.

  ❖ Respect the time of appearance given in the summons. No person should be made to wait for long hours before his statement is recorded except when it has been decided very consciously as a matter of strategy.

  ❖ Preferably, statements should be recorded during office hours; however, an exception could be made regarding time and place of recording statement having regard to the facts in the case.

- **PROVISIONS RELATED TO DIN ON SUMMONS**

  CBIC has issued following circulars to all the formations working under CBIC, for Generation and Quoting of Document Identification Number (DIN) on specified documents with a view to leverage technology for greater accountability and transparency in communications with the trade/ taxpayers/ other concerned persons:

Serial No.	Circular No.	Date of Circular	Link
1	122/41/2019 - GST	5 November 2019	Download here
2	128/47/2019 – GST	23 December 2019	Download here

On a question regarding applicability of DIN on summons issues by State Tax Officers, CBIC replies "However, information as to whether any such Circulars/ Instructions/ Guidelines in respect of DIN, have been issued by the any State, is not available with this office."

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