



Responses to GST Notices

Responding to GST notices effectively is crucial to avoid adverse legal or financial consequences. Below is a general guide:

1. Understand the Notice

- Identify the **type of notice** (demand, assessment, inquiry, or refund).
- Determine the **relevant section of the GST Act** under which the notice has been issued.

2. Verify Details

- Cross-check **taxpayer details**, GSTIN, and notice reference number.
- Ensure the notice is genuinely issued by the department (verify on the GST portal).

3. Analyse the Contents

- Review the notice for specifics, such as:
 - The reason for issuance.
 - Data discrepancies (e.g., GSTR-1 vs. GSTR-3B mismatches).
 - Missing documentation or details.

4. Gather Relevant Documents

- Collect all supporting documents like invoices, payment records, filing evidence, or prior correspondence to substantiate your response.

5. Draft a Response

- Write a **clear, concise, and factual reply** addressing all the points raised in the notice.
- Reference relevant sections or rules of the GST law to support your arguments.
- Use prescribed formats if applicable (e.g., FORM GST DRC-03 for voluntary tax payment).

6. Respond within the Deadline

- File your response within the stipulated time to avoid penalties or escalation.
- File the response online on the GST portal, if required.

7. Seek Professional Assistance

- If the notice involves complex legal issues, consult a GST practitioner or chartered accountant.

8. Monitor the Outcome

- Follow up on the response status on the GST portal.



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- Address any further queries raised by the GST authorities promptly.

If you provide specifics about the notice you've received, I can help tailor a more precise response.

You said:

Drafts of responses to GST notices

ChatGPT said:

Below are drafts for common types of GST notices. Customize the templates to match the specific details of your case.

1. Response to Notice for Discrepancy in Returns (e.g., GSTR-1 vs GSTR-3B)

Subject: Response to Notice [Reference No.] for Discrepancies in GST Returns

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

Dear Sir/Madam,

With reference to the above-mentioned notice, I would like to submit the following explanation regarding the discrepancies noted between GSTR-1 and GSTR-3B for [specific period].

- 1. Details of Discrepancy:**
 - GSTR-1 Filed: [Mention Data]
 - GSTR-3B Filed: [Mention Data]
 - Difference: [Mention Details]
- 2. Reasons for the Discrepancy:**
 - [Explain the cause, e.g., clerical error, timing issue, or data mismatch].
- 3. Corrective Measures Taken:**
 - The difference has been reconciled, and necessary amendments have been made in [mention return/period, if applicable].
 - Supporting documents, such as reconciled invoices and payment receipts, are attached for your reference.

We sincerely apologize for any inconvenience caused and assure you of our efforts to avoid such discrepancies in the future.



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Thank you for your understanding. Please feel free to contact us for any further clarifications.

Attachments:

[List supporting documents like reconciliations, invoices, proof of payments, etc.]

Yours faithfully,

[Your Name]

[Designation]

[GSTIN]

[Contact Details]

2. Response to Demand Notice (e.g., Tax, Interest, or Penalty)

Subject: Response to Demand Notice [Reference No.]

To,

The Proper Officer,

[GST Department Name],

[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

Dear Sir/Madam,

This is in reference to the demand notice issued under Section [insert section] of the CGST Act, 2017, requiring payment of [amount] for the period [insert period].

After reviewing the details provided in the notice, I submit the following explanation:

1. Details of Demand:

- Tax: [Amount]
- Interest: [Amount]
- Penalty: [Amount]

2. Our Analysis:

- [Explain why the demand is incorrect, partially correct, or fully correct. Reference specific laws, notifications, or circulars, if applicable.]

3. Supporting Documents:

- [Attach proof of payment, prior correspondence, invoices, or reconciliations, if relevant.]

Based on the above, I kindly request you to review the submitted details and waive/reduce/reconsider the demand as applicable.

Alternatively, if you require additional information or clarification, please let us know.



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Thank you for your cooperation.

Attachments:

[List documents like tax payment challans, invoices, reconciliations, prior notices, etc.]

Yours faithfully,

[Your Name]

[Designation]

[GSTIN]

[Contact Details]

3. Response to Show Cause Notice (SCN)

Subject: Response to Show Cause Notice [Reference No.]

To,

The Proper Officer,

[GST Department Name],

[Address].

Date: [Insert Date]

Reference: SCN No. [Insert Notice Number], dated [Insert Notice Date]

Dear Sir/Madam,

This is in reference to the Show Cause Notice (SCN) issued under Section [insert section] of the CGST Act, 2017, for [briefly mention reason, e.g., non-compliance, tax shortfall, etc.].

After reviewing the notice, I would like to submit the following:

1. Facts of the Case:

- [Provide a clear summary of your business activities and relevant facts.]

2. Response to Allegations:

- [Respond to the allegations point by point with explanations and legal references where applicable.]

3. Supporting Documents:

- [Mention and attach relevant documents that support your claims.]

Based on the above facts and explanations, I kindly request you to drop the proceedings initiated under the SCN. Please let me know if further clarification is required.

Thank you for your attention and cooperation.

Attachments:

[List documents like reconciliations, tax payment proofs, invoices, and correspondence.]



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Yours faithfully,
[Your Name]
[Designation]
[GSTIN]
[Contact Details]

4. Response to Registration Suspension or Cancellation Notice

Subject: Response to Notice for Suspension/Cancellation of GST Registration

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

Dear Sir/Madam,

This is in reference to the notice regarding the suspension/cancellation of GST registration issued under Section [insert section] of the CGST Act, 2017, for [mention reason].

I hereby submit the following response:

1. **Facts of the Case:**
 - [Provide brief details of the business and relevant circumstances leading to the issue.]
2. **Explanation:**
 - [Clarify the reasons for non-compliance or misunderstanding, and attach supporting evidence like filed returns or payment proofs.]
3. **Request:**
 - I request the restoration of my GST registration and assure compliance with all GST regulations moving forward.

Thank you for your cooperation.

Attachments:

[List relevant documents like GSTR filings, payment challans, or explanations.]

Yours faithfully,
[Your Name]
[Designation]
[GSTIN]
[Contact Details]

Ensure these templates are adjusted based on the specific notice content and legal requirements. If the notice involves complex matters, consult a GST expert for a more tailored response.

You said:

Draft of response to GST notice relating to ITC Denial due to retrospective cancellation of the supplier

ChatGPT said:

Subject: Response to GST Notice Regarding ITC Denial Due to Retrospective Cancellation of Supplier

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [You're GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73/74] of the CGST Act, 2017, regarding the denial of Input Tax Credit (ITC) amounting to ₹[insert amount] for the period [insert period] due to the retrospective cancellation of the GST registration of our supplier, [Supplier Name] (GSTIN: [Supplier's GSTIN]).

We wish to submit the following response for your kind consideration:

1. Transaction Details

- We had engaged in bona fide purchases from [Supplier Name], supported by valid tax invoices and corresponding payment proofs.
- The transactions were conducted in compliance with GST provisions, and taxes were paid to the supplier as per the invoices issued.

2. Grounds for Claiming ITC

- At the time of the transaction, the supplier was an active GST registrant as reflected on the GST portal.
- Section 16 of the CGST Act, 2017, allows ITC to the recipient if:
 - Goods/services have been received.



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- Tax has been duly paid to the supplier.
 - The transaction is supported by valid invoices.
- All the above conditions were satisfied in our case.

3. Retrospective Cancellation of Supplier's GSTIN

- The cancellation of the supplier's registration was retrospective and occurred after the transactions were completed.
- As a buyer, we had no control over the supplier's compliance status after the transaction date.
- The Hon'ble courts in multiple rulings, including *Bharti Airtel Ltd. v. Union of India* and *D.Y. Beathel Enterprises v. State Tax Officer*, have consistently held that ITC cannot be denied to a recipient due to the default of a supplier.

4. Request for Relief

- In light of the above, we kindly request that the ITC claimed be allowed, as denying it would unfairly penalize a bona fide buyer for non-compliance by the supplier, which is beyond our control.
- Alternatively, we request that any tax demand arising from the denial of ITC be recovered from the supplier in accordance with Rule 86A and other relevant provisions of the CGST Rules.

5. Supporting Documents

- Copies of tax invoices from the supplier.
- Proof of payments made to the supplier.
- GSTR-2A reflecting the corresponding ITC.
- GST registration status of the supplier at the time of transaction (from GST portal records).

We request your kind consideration of the above and a waiver of any proposed tax, interest, or penalty. Should you require any further information or documents, we are ready to provide the same at the earliest.

Thank you for your understanding and cooperation.

Yours faithfully,
[Your Name]
[Designation]
[Company Name]
[Contact Details]

Attachments:

1. Tax Invoices from Supplier.
2. Proof of Payments to Supplier.
3. GSTR-2A for the Relevant Period.
4. Supplier's GST Status from the GST Portal.

This response ensures compliance with legal requirements and highlights your position as a bona fide buyer. It is advisable to consult a GST expert for further refinements based on your specific notice.

You said:

Draft of response to GST notice relating to Denial of ITC due to GSTR 2A and 3B mismatch (FY 17 to FY 19)

ChatGPT said:

Subject: Response to GST Notice Regarding Denial of ITC Due to GSTR-2A and GSTR-3B Mismatch

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [You're GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73/74] of the CGST Act, 2017, regarding the proposed denial of Input Tax Credit (ITC) amounting to ₹[insert amount] for the Financial Years 2017–18 and 2018–19 due to a mismatch between GSTR-2A and GSTR-3B.

We wish to submit the following response for your kind consideration:

1. Overview of the Issue

The notice highlights discrepancies between the ITC claimed in GSTR-3B and the ITC auto-populated in GSTR-2A. While we acknowledge the discrepancies, we submit that:

- The ITC claimed pertains to legitimate purchases where goods/services were received.
 - The relevant taxes were paid to suppliers, and such transactions were undertaken in the ordinary course of business.
-

2. Reasons for the Mismatch

- **Delayed Filing by Suppliers:** Certain suppliers failed to file their GSTR-1 on time, causing the mismatch in GSTR-2A.
 - **Technical Glitches:** During FY 2017–19, the GSTN portal faced several technical issues leading to inconsistencies in return data.
 - **Non-mandatory GSTR-2A Reconciliation:** For FY 2017–19, GSTR-2A was not prescribed as the sole basis for claiming ITC under Section 16 of the CGST Act, 2017.
-

3. Legal Position

- **Section 16 Compliance:** ITC eligibility is based on:
 1. Possession of a valid tax invoice.
 2. Receipt of goods or services.
 3. Payment of tax to the supplier.
 4. Filing of returns.All these conditions were met in our case.
 - **No Explicit Requirement for GSTR-2A Matching:** For the disputed period, GSTR-2A was not a mandatory condition for availing ITC. This position has been upheld by judicial precedents, including the Hon'ble Madras High Court in *D.Y. Beathel Enterprises v. State Tax Officer*.
-

4. Supporting Documentation

We are submitting the following documents to substantiate our claim:

- Copies of tax invoices for the disputed ITC.
 - Proof of payment to suppliers (e.g., bank statements).
 - Evidence of receipt of goods/services.
 - GSTR-2A reconciliation report highlighting supplier filing delays and discrepancies.
-

5. Corrective Measures Undertaken

- A detailed reconciliation has been conducted, and necessary corrections have been incorporated in subsequent returns (where permissible).
 - Going forward, measures have been implemented to ensure regular GSTR-2A reconciliation to minimize such mismatches.
-

6. Request for Relief



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Based on the above explanations and supporting evidence, we request:

- Acceptance of ITC claimed in GSTR-3B as per Section 16 of the CGST Act, 2017.
- Waiver of any interest or penalty since the mismatch occurred due to factors beyond our control, including supplier non-compliance.

We assure you of our full cooperation in resolving this matter. Should you require additional information or documents, please let us know.

Thank you for your kind consideration.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices related to the disputed ITC.
 2. Proof of payments to suppliers.
 3. GSTR-2A reconciliation report.
 4. Correspondence with suppliers regarding delayed GSTR-1 filings.
 5. Evidence of receipt of goods/services.
-

This draft ensures a balanced response by addressing the mismatch issue with factual data, legal backing, and an emphasis on compliance. It can be further customized based on the specifics of the notice.

You said:

Draft of response to GST notice relating to Denial of ITC due to GSTR 2A and 3B mismatch (FY 19 onwards)

ChatGPT said:

Subject: Response to GST Notice Regarding Denial of ITC Due to GSTR-2A and GSTR-3B Mismatch

To,

The Proper Officer,

[GST Department Name],

[Address].

Date: [Insert Date]



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Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert relevant section, e.g., Section 73 or 74] of the CGST Act, 2017, regarding the denial of Input Tax Credit (ITC) amounting to ₹[insert amount] for the period [insert period from FY 2019 onwards] due to a mismatch between GSTR-2A and GSTR-3B.

We wish to submit the following response for your kind consideration:

1. Details of the Alleged Mismatch

The notice identifies a discrepancy between the ITC claimed in GSTR-3B and that reflected in GSTR-2A. Below is a summary:

- **Total ITC Claimed in GSTR-3B:** ₹ [insert amount].
 - **ITC as Per GSTR-2A:** ₹ [insert amount].
 - **Difference:** ₹ [insert amount].
-

2. Response to the Mismatch

- **Genuine Business Transactions:** All ITC claimed pertains to legitimate business transactions. Goods and services were received, and corresponding taxes were paid to suppliers as evidenced by tax invoices and payment records.
 - **Delayed GSTR-1 Filings by Suppliers:** Certain suppliers failed to file or delayed filing their GSTR-1, which has resulted in the mismatch in GSTR-2A.
 - **Subsequent Compliance:** Some discrepancies were resolved in later periods as suppliers rectified their filings, and ITC was reflected subsequently.
-

3. Legal Framework

- **Section 16 Compliance:** As per Section 16 of the CGST Act, 2017, ITC is allowed if the following conditions are met:
 1. Possession of a valid tax invoice.
 2. Receipt of goods/services.
 3. Payment of tax to the supplier.
 4. Filing of returns by the recipient.These conditions have been fully complied with in our case.
 - **ITC Not Wholly Dependent on GSTR-2A:**
 - GSTR-2A is a facilitative tool introduced to help taxpayers reconcile ITC.
-



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- Denial of ITC solely due to a mismatch, despite compliance with other conditions of Section 16, is against the intent of the GST law and has been upheld in various judicial decisions.
-

4. Supporting Documentation

To substantiate the claim of ITC, we are submitting the following documents:

- Copies of tax invoices related to the disputed ITC.
 - Proof of payment to suppliers (bank statements, payment receipts, etc.).
 - Goods receipt notes and other proof of receipt of services or goods.
 - GSTR-2A reconciliation report highlighting the affected transactions.
-

5. Corrective Measures Undertaken

- A reconciliation exercise has been conducted, and necessary steps have been taken to follow up with suppliers for compliance with GSTR-1 filing.
 - Processes have been strengthened to monitor supplier compliance and ensure timely reconciliation going forward.
-

6. Request for Relief

In view of the above, we kindly request:

- Acceptance of the ITC claimed in GSTR-3B for the disputed period based on the supporting evidence provided.
- Waiver of any interest or penalty imposed due to circumstances beyond our control, including supplier non-compliance.

We assure you of our full cooperation in resolving this matter. Should you require additional clarifications or documents, we are ready to provide the same.

Thank you for your understanding and kind consideration.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices for disputed ITC.
 2. Proof of payments made to suppliers.
 3. GSTR-2A reconciliation report.
 4. Goods receipt notes or proof of receipt of services.
 5. Correspondence with suppliers regarding GSTR-1 compliance.
-

This response aligns with the enhanced focus on GSTR-2A matching for FY 2019 onwards while emphasizing your bona fide efforts and compliance under Section 16 of the CGST Act. Adjust the draft as necessary based on the specifics of the notice received.

You said:

Draft of response to GST notice relating to ITC Denial due to alleged non receipt of goods

ChatGPT said:

Subject: Response to GST Notice Regarding ITC Denial Alleging Non-Receipt of Goods

To,

The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73 or 74] of the CGST Act, 2017, regarding the denial of Input Tax Credit (ITC) amounting to ₹[insert amount] for the period [insert period] due to the alleged non-receipt of goods.

We wish to submit the following response for your kind consideration:

1. Transaction Details

The notice pertains to the following transactions:

- Supplier Name: [Insert Supplier Name]
 - GSTIN of Supplier: [Insert GSTIN]
 - Invoice No(s): [Insert Invoice Numbers]
 - Invoice Date(s): [Insert Dates]
-

- Tax Amount: ₹[Insert Amount]
-

2. Our Position

We respectfully submit that the goods in question were duly received by us, and ITC was claimed in accordance with the provisions of Section 16 of the CGST Act, 2017. Below are the specific points of our defence:

1. Receipt of Goods:

- Goods were delivered to our premises/warehouse, as evidenced by delivery challans, goods receipt notes, and/or e-way bills.
- [If applicable, mention any third-party verification, e.g., transporter receipts, weighbridge receipts.]

2. Payment of Tax to Supplier:

- The tax corresponding to the transaction has been paid to the supplier as part of the invoice amount. Proof of payment through bank statements is attached for your reference.

3. Compliance with Section 16 of the CGST Act:

- We have complied with all conditions for availing ITC under Section 16, including:
 - Possession of a valid tax invoice.
 - Receipt of goods.
 - Payment of tax to the supplier.
 - Filing of relevant GST returns.

4. Supplier Compliance:

- The supplier has reported the transaction in their GSTR-1 and the same is reflected in our GSTR-2A.
-

3. Supporting Evidence

To substantiate the receipt of goods and the legitimacy of ITC claimed, we are providing the following documents:

- Tax invoices raised by the supplier.
 - Goods receipt notes and delivery challans.
 - E-way bills for the relevant transactions.
 - Proof of payment made to the supplier (bank statements).
 - Transporter's details and supporting documents, if applicable.
 - Correspondence with the supplier, if any.
-

4. Legal References

- ITC cannot be denied to the recipient for reasons attributable to the supplier unless fraud, collusion, or willful misstatement on the part of the recipient is established, as laid down by various judicial precedents (e.g., *D.Y. Beathel Enterprises v. State Tax Officer*).
 - Denial of ITC for bona fide transactions contradicts the fundamental principles of Section 16 of the CGST Act, 2017.
-

5. Request for Relief

In view of the above, we kindly request:

- Acceptance of the ITC claimed, as the goods were duly received, and all statutory requirements have been fulfilled.
- Waiver of any interest or penalty proposed, as the denial of ITC in this case is unwarranted.

We assure you of our full cooperation in resolving this matter and are ready to furnish any additional information or clarification if required.

Thank you for your understanding and kind consideration.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices for the disputed transactions.
 2. Delivery challans and goods receipt notes.
 3. E-way bills for the transactions.
 4. Proof of payments made to the supplier.
 5. Transporter receipts or other supporting documents.
-

This draft ensures a comprehensive response addressing the specific allegation, backed by legal provisions and evidence. Modify as necessary based on the exact details of the notice received.

You said:

Draft of response to GST notice relating to Denial of ITC due to non-filing of GSTR 3B by vendor



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ChatGPT said:

Subject: Response to GST Notice Regarding Denial of ITC Due to Non-Filing of GSTR-3B by Vendor

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73 or 74] of the CGST Act, 2017, regarding the denial of Input Tax Credit (ITC) amounting to ₹[insert amount] for the period [insert period] due to non-filing of GSTR-3B by our vendor [Vendor Name] (GSTIN: [Vendor's GSTIN]).

We wish to submit the following response for your kind consideration:

1. Bona Fide Nature of the Transactions

The ITC claimed by us pertains to genuine transactions for which:

- Goods/services were duly received.
- Payment was made to the supplier, including the applicable GST.
- Tax invoices were issued by the supplier, which satisfy all conditions under Section 16 of the CGST Act, 2017.

2. Non-Filing of GSTR-3B by Vendor

We respectfully submit that the non-filing of GSTR-3B by the vendor is an act beyond our control. As a recipient, we have no authority or mechanism to ensure the vendor's compliance with their GST filing obligations.

3. Legal Framework and Precedents

- **Recipient's ITC Cannot Be Denied for Vendor's Default:** As per judicial precedents, including the Hon'ble Madras High Court judgment in *D.Y. Beathel Enterprises v. State Tax Officer*, ITC cannot be denied to the recipient due to non-compliance by the supplier unless there is fraud, collusion, or willful misstatement on the part of the recipient.
 - **Section 16 Compliance:**
 - ITC eligibility depends on:
 1. Possession of a valid tax invoice.
 2. Receipt of goods or services.
 3. Payment of tax to the supplier.
 4. Filing of returns by the recipient.These conditions have been fulfilled in our case.
-

4. Actions Taken by Us

- We have consistently followed up with the vendor to ensure compliance, as evidenced by [attach communication records].
 - To prevent recurrence, we have strengthened our processes for vendor compliance monitoring.
-

5. Supporting Documentation

To substantiate our claim, we are providing the following documents:

- Tax invoices for the disputed ITC.
 - Proof of payment to the vendor (bank statements or payment receipts).
 - Delivery challans and goods receipt notes, if applicable.
 - GSTR-2A for the relevant period showing the reflection of invoices.
 - Correspondence with the vendor regarding non-filing of GSTR-3B.
-

6. Request for Relief

In light of the above, we kindly request:

- Acceptance of the ITC claimed in GSTR-3B for the disputed period.
- Waiver of any interest or penalty, as the default lies with the vendor and not with us.

We assure you of our full cooperation in resolving this matter. Should you require any additional information or clarification, please let us know.

Thank you for your understanding and kind consideration.



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Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices for disputed ITC.
2. Proof of payments to the vendor.
3. GSTR-2A for the relevant period.
4. Delivery challans or goods receipt notes, if applicable.
5. Correspondence with the vendor regarding GSTR-3B compliance.

This response draft addresses the issue by highlighting your bona fide compliance, emphasizing actions taken to ensure vendor compliance, and backing claims with legal provisions and evidence. Adjust the response based on specific notice details and consult a GST expert if required.

You said:

Draft of response to GST notice relating to Penalty for minor discrepancy in E-way bill

ChatGPT said:



Subject: Response to GST Notice Regarding Penalty for Minor Discrepancy in E-Way Bill

To,

The Proper Officer,

[GST Department Name],

[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 129 or Section 122] of the CGST Act, 2017, regarding the imposition of a penalty for a minor discrepancy in the e-way bill for goods transported on [insert date].

We wish to submit the following response for your kind consideration:

1. Description of the Issue

The alleged discrepancy pertains to [describe the specific discrepancy, e.g., incorrect vehicle number, typographical error, wrong HSN code, minor mismatch in address].

- E-Way Bill Number: [Insert E-Way Bill Number]
 - Invoice Number: [Insert Invoice Number]
 - Date of Transport: [Insert Date]
 - Nature of Discrepancy: [Insert Details]
-

2. Nature of the Discrepancy

The discrepancy was **minor, inadvertent, and unintentional**, caused due to [state reason, e.g., typographical error, system glitch, operational oversight]. It does not alter the essential details of the transaction or the intent of tax compliance, which is evidenced by the following:

- The goods were transported as per the tax invoice and delivery challan.
 - The correct tax was paid, and there was no intent to evade taxes.
 - The discrepancy did not result in any revenue loss to the government.
-

3. Legal Framework and Leniency for Minor Errors

- **Rule 138A of the CGST Rules, 2017:** Requires the e-way bill to be generated accurately, but minor discrepancies or errors are not intended to attract penal consequences where there is no tax evasion.
 - **Circular No. 64/38/2018-GST, dated 14 September 2018:** Clarifies that penalties should not be imposed for minor clerical errors in the e-way bill, provided there is no fraudulent intent.
 - **Judicial Precedents:** Courts have held that penalties for minor discrepancies are unwarranted if there is no tax evasion, as in *Synergy Fertichem Pvt. Ltd. v. State of Gujarat* (Gujarat High Court).
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4. Corrective Measures Undertaken



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- The discrepancy was promptly identified and rectified [if applicable, mention how it was rectified].
 - Steps have been taken to ensure such errors do not recur, including additional training for staff and enhanced system checks.
-

5. Request for Waiver of Penalty

In view of the above, we request your kind consideration to:

- Waive the penalty imposed under Section [insert section].
- Close the matter without further proceedings, as the discrepancy was minor, unintentional, and did not result in any revenue loss or tax evasion.

We assure you of our full compliance with GST laws and regulations and are committed to avoiding such errors in the future. Should you require any additional information or clarification, please let us know.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of the e-way bill in question.
 2. Tax invoice and delivery challan for the goods.
 3. Proof of payment of applicable taxes.
 4. Explanation of the corrective measures undertaken.
-

This draft addresses the issue of minor discrepancies while emphasizing compliance, intent, and corrective actions. Tailor the response to the specifics of your case and attach relevant documentation for support.

You said:

Draft of response to GST notice relating to Recovery of refund granted under Rule 96(10) prior to Oct 18

ChatGPT said:



Subject: Response to GST Notice Regarding Recovery of Refund Granted Under Rule 96(10) Prior to October 2018

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73 or 74] of the CGST Act, 2017, for the recovery of a refund amounting to ₹[insert amount] granted to us under Rule 96(10) of the CGST Rules, 2017, for exports made prior to October 2018.

We wish to submit the following response for your kind consideration:

1. Background of the Case

- The refund was sanctioned under Rule 96 of the CGST Rules, 2017, in respect of IGST paid on exports during the period [insert period].
- The refund claimed was in accordance with the law prevailing at the time, and there was no restriction under Rule 96(10) that barred such refund for exporters who availed benefits under specific notifications.

2. Amendments to Rule 96(10)

- Rule 96(10) was amended retrospectively via **Notification No. 54/2018 – Central Tax, dated 9 October 2018**, to impose restrictions on exporters availing benefits under specific notifications.
 - However, at the time of availing the refund, there was no legal prohibition, and the refund was granted in good faith based on the legal framework and conditions prevailing prior to the retrospective amendment.
-

3. Legal Framework and Judicial Precedents

- **Retrospective Application:** Retrospective amendments cannot invalidate actions or claims made in compliance with the law at the time of filing. Courts have consistently held that taxpayers should not be penalized for adhering to the prevailing legal provisions (*e.g.*, *Collector v. I.C. Textiles*).
 - **Principle of Equity:** Refunds already granted based on valid claims under the law at the time should not be recovered unless fraud, misrepresentation, or suppression of facts is established, none of which is applicable in this case.
-

4. Our Position

- The refund was claimed and granted in full compliance with the law as it stood before October 2018.
 - The conditions under the amended Rule 96(10) should not be applied retrospectively to recover legitimately sanctioned refunds.
-

5. Request for Relief

In light of the above, we kindly request:

- Waiver of the demand raised for the recovery of the refund.
- Closure of the matter without any further proceedings.

We assure you of our full compliance with GST laws and regulations and remain committed to addressing any legitimate queries. Should you require additional documentation or clarifications, we are ready to provide the same at the earliest.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of refund sanction order.
 2. Details of exports and corresponding refund claims.
 3. Copy of Rule 96(10) prior to the amendment dated October 2018.
 4. Relevant judicial precedents or legal references (if applicable).
-



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This response ensures a factual, legally supported explanation emphasizing compliance with the law as it existed prior to the amendment. Customize the draft based on the specific notice and circumstances of your case.

You said:

Draft of response to GST notice relating to Recovery of refund granted under Rule 96(10) post Oct 18

ChatGPT said:



Subject: Response to GST Notice Regarding Recovery of Refund Granted Under Rule 96(10) Post October 2018

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert section, e.g., Section 73 or 74] of the CGST Act, 2017, regarding the recovery of IGST refund amounting to ₹[insert amount], granted under Rule 96(10) of the CGST Rules, 2017, for the period after October 2018.

We wish to submit the following response for your kind consideration:

1. Background of the Refund

- The refund was sanctioned under Rule 96 of the CGST Rules, 2017, in respect of IGST paid on exports during the period [insert period].
- At the time of filing the refund application, we were aware of and complied with the restrictions under Rule 96(10) as amended by **Notification No. 54/2018 – Central Tax, dated 9 October 2018**, and subsequent notifications.



2. Compliance with Rule 96(10)

- The refunds were claimed in accordance with the amended provisions of Rule 96(10), which restrict the claim of IGST refund for exporters availing certain exemptions or benefits under specified notifications.
 - We have not availed benefits under any of the notifications listed under Rule 96(10) during the period for which the refund was claimed, and this can be substantiated by our records.
-

3. Supporting Documentation

To substantiate our claim, we provide the following supporting documents:

- Details of refund claims filed for the period [insert period].
 - Declaration of non-availment of benefits under Rule 96(10), as submitted at the time of filing the refund application.
 - Copies of export invoices, shipping bills, and IGST payment proof.
 - GST returns (GSTR-1, GSTR-3B) for the relevant period.
-

4. Clarification on Refund Eligibility

- The refund was granted in accordance with the legal framework and verified by the concerned authorities before issuance.
 - There has been no suppression of facts, misrepresentation, or fraudulent activity on our part.
-

5. Request for Relief

Based on the above facts and evidence, we kindly request:

- Acceptance of our compliance with Rule 96(10) as amended post October 2018.
- Waiver of the demand for recovery of the refund granted, as there is no violation of the conditions under Rule 96(10).

We assure you of our continued compliance with GST laws and are willing to provide any further clarification or documentation required to resolve this matter.

Yours faithfully,
[Your Name]



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[Designation]
[Company Name]
[Contact Details]

Attachments:

1. Copies of refund applications and sanction orders.
 2. Declaration of non-availment of benefits under Rule 96(10).
 3. Export invoices and shipping bills for the relevant period.
 4. IGST payment proof.
 5. GST returns (GSTR-1, GSTR-3B).
-

This response highlights your compliance with the post-October 2018 Rule 96(10) provisions and provides the necessary evidence to counter the recovery notice. Tailor it based on the specifics of your case and consult a GST expert if needed.

You said:

Draft of response to GST notice relating to ITC not availed within time limit of section 16(4)

ChatGPT said:



Subject: Response to GST Notice Regarding ITC Not Availed Within the Time Limit under Section 16(4)

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert relevant section, e.g., Section 73 or 74] of the CGST Act, 2017, regarding the disallowance of Input Tax Credit (ITC) amounting to ₹ [insert amount] on the grounds that it was not availed within the time limit prescribed under Section 16(4) of the CGST Act, 2017.

We wish to submit the following response for your kind consideration:

1. Background of the Issue

- The ITC in question pertains to invoices or debit notes issued by the supplier during the financial year [insert FY], and the ITC was claimed in the return filed for the tax period [insert tax period].
 - The notice alleges that the ITC was availed beyond the time limit specified under Section 16(4) of the CGST Act, 2017, which prescribes that ITC must be availed on or before:
 - The due date of furnishing the return for September following the end of the financial year to which the invoice pertains, or
 - The date of filing the annual return, whichever is earlier?
-

2. Reasons for Delayed Claim

- **Inadvertent Oversight:** The delay in claiming the ITC was due to an inadvertent oversight in reconciling the records.
 - **Supplier Compliance Issues:** Delayed filing of GSTR-1 by the supplier caused the mismatch in records, which led to the late claim.
 - **Exceptional Circumstances:** [If applicable, mention specific issues like technical glitches, procedural challenges, or other valid reasons.]
-

3. Legal Submissions

While we acknowledge the time limits prescribed under Section 16(4), we respectfully submit the following for your consideration:

- **No Revenue Loss:** The taxes related to the disputed ITC have been duly paid to the supplier and credited to the government's account. The claim does not involve any tax evasion or financial loss to the exchequer.
 - **Judicial Precedents:** Courts in several rulings have emphasized substantive compliance over procedural lapses, especially when there is no fraudulent intent. For instance, in *Adfert Technologies Pvt. Ltd. v. Union of India* (Punjab & Haryana High Court), taxpayers were allowed to claim ITC where genuine procedural lapses existed.
 - **Provisions for Genuine Errors:** GST being a nascent tax regime during the relevant period, minor procedural lapses should not be penalized excessively when bona fide compliance can be established.
-

4. Supporting Documentation



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To substantiate our claim and demonstrate bona fide compliance, we are providing the following documents:

- Tax invoices and debit notes pertaining to the disputed ITC.
 - Proof of payment to suppliers, including GST.
 - GSTR-2A reconciliation report for the relevant period.
 - Correspondence with suppliers regarding delays in reporting.
-

5. Request for Relief

In view of the above, we kindly request:

- Acceptance of the ITC claimed, despite the procedural delay, considering the bona fide nature of the transaction and absence of revenue loss.
- Waiver of any interest or penalty associated with the late claim of ITC.

We assure you of our utmost compliance with GST laws and regulations and remain committed to avoiding such delays in the future. Should you require any further clarification or documentation, please do not hesitate to contact us.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices and debit notes for the disputed ITC.
 2. Proof of payment to suppliers.
 3. GSTR-2A reconciliation report.
 4. Relevant correspondence with suppliers.
-

This response highlights the bona fide nature of the delay, emphasizes compliance with GST objectives, and requests relief from penalties. Tailor the content as necessary based on your specific situation.

You said:

Draft of response to GST notice relating to Interest on ITC wherein payment to the vendor was made after 180 days

ChatGPT said:



Subject: Response to GST Notice Regarding Interest on ITC for Payments Made After 180 Days

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice No. [Insert Notice Number], dated [Insert Notice Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice issued under Section [insert relevant section] of the CGST Act, 2017, regarding the interest demand on Input Tax Credit (ITC) availed in respect of payments made to vendors beyond the prescribed 180-day period under the provisions of Section 16(2) of the CGST Act, 2017, read with Rule 37 of the CGST Rules, 2017.

We wish to submit the following response for your kind consideration:

1. Background of the Issue

- The notice pertains to ITC availed on invoices issued by [Vendor Name(s)] during the period [insert period].
- The payment for these invoices was made after the 180-day period stipulated under Section 16(2) of the CGST Act, 2017.
- ITC reversal for the delayed payment was made in accordance with Rule 37 of the CGST Rules, 2017, in the tax period [insert tax period].

2. Compliance with Provisions

- **Reversal of ITC:** The ITC corresponding to the unpaid amount was reversed in [mention the relevant GSTR-3B filing period], as required under Rule 37.
- **Re-claim of ITC:** Upon payment to the supplier, the ITC was reclaimed in [mention period], as per the provisions of Rule 37.



3. Interest Demand

- While the reversal of ITC was made, we understand that interest is sought under Section 50 of the CGST Act, 2017, for the period of delay.
 - We respectfully submit that:
 - The ITC was not utilized during the period of delay and remained ineligible.
 - Interest is compensatory in nature and applies only when ITC is utilized, which was not the case here. This position has been upheld by the Hon'ble Madras High Court in *Refex Industries Limited v. Assistant Commissioner of CGST & Central Excise*.
-

4. Supporting Evidence

To substantiate our compliance and demonstrate non-utilization of ITC during the relevant period, we are providing the following documents:

- Copies of tax invoices related to the disputed ITC.
 - Proof of ITC reversal in GSTR-3B (filing details for the relevant period).
 - Proof of payment to vendors (bank statements).
 - GSTR-2A reconciliation report for the period.
-

5. Request for Relief

In view of the above, we kindly request:

- Waiver of the interest demand, as the ITC was duly reversed and not utilized during the period of delay.
- Closure of the matter without further proceedings.

We assure you of our continued compliance with GST laws and remain committed to addressing any queries promptly. Should you require any additional clarification or documents, please let us know.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Tax invoices for disputed ITC.
 2. Proof of ITC reversal (GSTR-3B).
-



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3. Proof of payment to vendors.
 4. GSTR-2A reconciliation report.
-

This response ensures a clear explanation of compliance with ITC reversal and addresses the interest demand with legal reasoning and supporting documents. Tailor the draft to match the specific details of your case.

You said:

Draft of response to GST notice relating to Appeal against order issued without personal hearing

ChatGPT said:



Subject: Appeal against GST Order Issued Without Granting Personal Hearing

To,
The Appellate Authority,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Appeal Against Order No. [Insert Order Number], dated [Insert Order Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the order issued under Section [insert section, e.g., Section 73/74] of the CGST Act, 2017, for the period [insert period], imposing [mention demand/penalty, etc.]. The said order was passed without affording an opportunity for a personal hearing, which is a violation of principles of natural justice.

We submit the following appeal for your kind consideration:

1. Non-Compliance with Principles of Natural Justice

- As per Section 75(4) of the CGST Act, 2017, it is mandatory to provide the taxpayer an opportunity for a personal hearing before passing an adverse order.
-

- In this case, no notice for a personal hearing was issued to us, nor was an opportunity provided to present our case, which has resulted in the order being passed in violation of statutory provisions.
-

2. Grounds for Appeal

- **Denial of Natural Justice:** The absence of a personal hearing deprived us of the opportunity to present our case and clarify factual and legal issues, leading to a potentially incorrect conclusion.
 - **Substantive Merit in Our Case:** [Briefly mention your case merits, e.g., "The demand pertains to an alleged mismatch, which we can reconcile and demonstrate with evidence," or "The ITC denied is fully compliant with GST provisions."]
 - **Contravention of Legal Precedent:** Courts have consistently emphasized the importance of personal hearings to uphold fairness in quasi-judicial proceedings (*e.g., Sahara India (Firm) v. Commissioner of Income Tax*).
-

3. Relief Sought

In view of the above, we request the following relief:

- The impugned order be set aside due to procedural lapses and violation of natural justice.
 - A fresh opportunity for a personal hearing be granted to present our case with supporting evidence.
-

4. Supporting Documents

We are submitting the following documents for your kind perusal:

- Copy of the impugned order.
 - Copies of relevant correspondence and returns filed.
 - Any additional documents supporting the merits of our case.
-

We humbly request you to consider our appeal and grant us an opportunity to present our case in person. Should you require any further information or clarification, we are ready to provide the same.

Thank you for your understanding and kind consideration.



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Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of the impugned order.
2. Relevant correspondence, if any.
3. Supporting evidence/documentation for the case.

This draft emphasizes the lack of personal hearing as a critical procedural lapse and requests relief accordingly. It can be tailored further to match the specific details of your case and jurisdiction.

You said:

Draft of reply to be submitted related to SCN travelling beyond ASMT-10

ChatGPT said:



Subject: Response to Show Cause Notice (SCN) Alleging Issues beyond ASMT-10

To,

The Proper Officer,

[GST Department Name],

[Address].

Date: [Insert Date]

Reference: Show Cause Notice No. [Insert SCN Number], dated [Insert SCN Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in response to the Show Cause Notice (SCN) issued under Section [insert relevant section] of the CGST Act, 2017, for the period [insert period]. We bring to your attention that the issues raised in the SCN go beyond the scope of discrepancies initially highlighted in **Form ASMT-10**, which is contrary to the provisions of the law and principles of natural justice.

1. Context of ASMT-10

- ASMT-10 issued on [insert date] identified specific discrepancies, which were duly responded to by us on [insert response date] through [mention response method, e.g., online submission or physical filing].
 - The SCN, however, introduces new allegations/observations that were not part of the initial ASMT-10 and for which no opportunity to explain or provide clarifications was granted.
-

2. Deviation from Legal Process

- **Scope of ASMT-10:** As per Rule 99(1) of the CGST Rules, 2017, Form ASMT-10 is issued to inform the taxpayer of discrepancies in the return and provide an opportunity to explain or rectify them.
 - **Principles of Natural Justice:** Raising new issues beyond ASMT-10 in the SCN without prior intimation or explanation contravenes principles of natural justice. Taxpayers are entitled to know and respond to specific discrepancies before an SCN is issued.
 - **Judicial Precedent:** Courts have consistently ruled that adjudication cannot travel beyond the scope of the initial notice (*e.g., State of Punjab v. Bhatinda District Cooperative Milk Producers Union Ltd.*).
-

3. Our Submissions

- **Compliance with ASMT-10:** The discrepancies raised in ASMT-10 were duly explained/rectified, as evidenced by our response dated [insert response date], which should have resolved the matter.
 - **New Allegations in SCN:** The additional issues raised in the SCN were neither part of the ASMT-10 nor previously communicated, leaving us without an opportunity to address them.
 - **Request for Fair Adjudication:** We request that the scope of the SCN be limited to the issues raised in ASMT-10, as expanding the scope without prior notice is unjust and contrary to the legal framework.
-

4. Request for Relief

In light of the above, we respectfully request:

- The SCN be amended to exclude issues beyond the scope of ASMT-10.
- A reasonable opportunity to address and clarify the original discrepancies raised in ASMT-10.



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- Waiver of any demand, penalty, or interest arising out of new issues introduced in the SCN.
-

5. Supporting Documentation

To substantiate our compliance and earlier response, we attach the following:

- Copy of ASMT-10 issued on [insert date].
 - Copy of our reply to ASMT-10 dated [insert date].
 - Copies of relevant documents supporting the rectification/clarification of discrepancies raised.
-

We request you to kindly consider our submissions and provide us with an opportunity for a fair and just resolution. Should you require any additional information or clarification, we are ready to furnish the same.

Thank you for your understanding and cooperation.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of ASMT-10.
 2. Copy of our response to ASMT-10.
 3. Relevant supporting documents.
-

This response outlines procedural lapses in the SCN and requests adherence to the legal framework. It emphasizes your compliance efforts and seeks a fair resolution. Tailor the draft based on the specifics of the SCN.

You said:

Draft of reply to be submitted related to Notice/Inquiry without DIN

ChatGPT said:



Subject: Response to GST Notice/Inquiry Issued Without Document Identification Number (DIN)

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Notice/Inquiry Letter Dated [Insert Notice/Letter Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the notice/inquiry letter dated [insert date] received by us under Section [insert section] of the CGST Act, 2017. Upon review, we have observed that the said communication lacks a **Document Identification Number (DIN)** as required under **Circular No. 122/41/2019-GST dated 5 November 2019** issued by the CBIC.

1. Legal Framework for DIN

- **Mandatory DIN Requirement:** Circular No. 122/41/2019-GST mandates that all communications, including notices and inquiry letters, issued by tax authorities under the CGST Act, 2017, must bear a unique DIN.
- **Purpose of DIN:** DIN is essential to ensure transparency, authenticity, and traceability of official communications. Communications issued without a valid DIN are treated as invalid unless covered under specific exceptional circumstances mentioned in the circular.

2. Non-Compliance in the Current Notice

- The notice/inquiry letter does not bear a DIN, and no justification or reference to exceptional circumstances has been provided.
- In the absence of a valid DIN, the notice/inquiry fails to meet the procedural requirements prescribed by the CBIC and is therefore liable to be treated as invalid.



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3. Request for Clarification

- We kindly request that the notice/inquiry letter be reissued with a valid DIN, as required by law.
 - Alternatively, if the absence of DIN is due to exceptional circumstances, please provide an explanation along with supporting documentation.
-

4. Assurance of Cooperation

We assure you of our full cooperation in addressing any genuine discrepancies or inquiries. However, we request that all communications comply with the mandatory procedural requirements to avoid undue confusion or hardship.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of the notice/inquiry letter received.
 2. Copy of Circular No. 122/41/2019-GST dated 5 November 2019 (if applicable).
-

This draft highlights the procedural lapse of not including a DIN, emphasizes its importance, and requests a correction or explanation. Adjust the response based on specific circumstances and notice details.

You said:

Draft of reply to be submitted related to Blocking of ITC Ledger beyond 1 year

ChatGPT said:



Subject: Response to Blocking of ITC Ledger beyond 1 Year

To,
The Proper Officer,



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[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Blocking of ITC Ledger Dated [Insert Blocking Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the blocking of our Input Tax Credit (ITC) ledger under Rule 86A of the CGST Rules, 2017, which has continued beyond the prescribed maximum period of one year. We submit the following response for your kind consideration:

1. Background of ITC Blocking

- Our ITC ledger was blocked on [insert date] under Rule 86A of the CGST Rules, 2017.
- As per Rule 86A (3), such blocking cannot exceed a period of one year unless specific proceedings have been initiated within this period.

2. Legal Framework and Procedural Lapse

- **Time Limit under Rule 86A(3):** The rule explicitly states:
 - “The restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”
- **No Proceedings Initiated:** No intimation has been provided regarding any action or proceeding justifying the continued blocking of the ITC ledger. This renders the extended blocking a procedural lapse and contrary to the provisions of Rule 86A.

3. Impact on Business Operations

- The prolonged blocking of ITC has severely impacted our working capital and day-to-day business operations.
- Despite repeated compliance and rectification measures, we have been unable to utilize legitimate ITC, causing financial hardship.

4. Request for Relief

In view of the above, we kindly request:



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- Immediate unblocking of our ITC ledger, as the maximum permissible blocking period under Rule 86A (3) has elapsed.
 - Confirmation of compliance with Rule 86A requirements to ensure procedural fairness.
-

5. Supporting Documentation

To support our request, we provide the following:

- Copy of ITC ledger showing the date of blocking.
 - Correspondence or notices received regarding the blocking.
 - Copies of returns filed during the relevant period demonstrating compliance.
-

We request your urgent attention to this matter and look forward to the unblocking of our ITC ledger at the earliest. Should you require any additional clarification or documentation, please feel free to contact us.

Thank you for your understanding and cooperation.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. ITC ledger details showing blocking date.
 2. Relevant correspondence with the department.
 3. Copies of GSTR-3B filings and compliance records.
-

This response emphasizes the procedural lapse in extending the ITC blocking period beyond one year and seeks relief based on the provisions of Rule 86A. Adjust the details to fit your specific situation.

You said:

Draft of reply to be submitted related to Provisional attachment of bank account beyond 1 year

ChatGPT said:



Subject: Response to Provisional Attachment of Bank Account beyond 1 Year

To,
The Proper Officer,
[GST Department Name],
[Address].

Date: [Insert Date]

Reference: Provisional Attachment Order No. [Insert Order Number], dated [Insert Order Date]

GSTIN: [Your GSTIN]

Dear Sir/Madam,

This is in reference to the provisional attachment of our bank account under Section 83 of the CGST Act, 2017, which has been in effect since [insert date]. The attachment has continued beyond the statutory maximum period of one year, and we submit the following response for your kind consideration:

1. Legal Framework for Provisional Attachment

- **Section 83(2) of the CGST Act, 2017:** Provisional attachment orders under Section 83 cease to be effective after one year from the date of issuance unless expressly extended by a valid order.
- **Non-Renewal of Attachment Order:** In our case, no order extending the attachment has been served, nor has any proceeding justified the continued attachment of our bank account.

2. Procedural Irregularity

- **Time-Barred Attachment:** The attachment order issued on [insert date] has exceeded the maximum permissible duration of one year.
 - **Violation of Principles of Natural Justice:** The prolonged attachment of our bank account without legal basis has caused undue hardship, adversely affecting our business operations and financial liquidity.
-



3. Impact on Business Operations

- The continued attachment has resulted in significant disruption to our ability to meet operational expenses, including employee salaries, vendor payments, and statutory dues.
 - The inability to access funds has severely constrained our working capital and jeopardized ongoing projects.
-

4. Request for Relief

In view of the above, we humbly request:

- Immediate revocation of the provisional attachment order, as it has exceeded the statutory one-year period.
 - Confirmation that no proceedings remain pending that warrant such an attachment.
 - An opportunity to discuss and address any remaining concerns, if applicable.
-

5. Supporting Documentation

To substantiate our claim, we are providing the following:

- Copy of the provisional attachment order dated [insert date].
 - Correspondence and notices received in connection with the attachment, if any.
 - Evidence of operational impact due to the continued attachment.
-

We respectfully request your urgent attention to this matter and look forward to the revocation of the attachment order at the earliest. Should you require additional documentation or clarification, we remain at your disposal.

Thank you for your understanding and cooperation.

Yours faithfully,

[Your Name]

[Designation]

[Company Name]

[Contact Details]

Attachments:

1. Copy of the provisional attachment order.
 2. Correspondence related to the attachment.
-

3. Evidence of operational impact.

This draft emphasizes the legal and procedural lapses in continuing the attachment beyond one year and seeks immediate revocation. Tailor the response as needed for your specific circumstances.

You said:

Summarize the previous discussions

ChatGPT said:



Here's a summary of the previous discussions:

1. Responses to GST Notices:

- Detailed drafts for responding to various GST notices were provided, including those for ITC denial, mismatches, and procedural lapses.

2. ITC-Related Notices:

- Drafts for ITC denial due to supplier registration cancellation, GSTR-2A and GSTR-3B mismatches (pre- and post-FY 2019), non-receipt of goods, and payment delays beyond 180 days were outlined. These responses emphasized compliance, legal precedents, and documentation.

3. Procedural Lapses:

- Replies were drafted for notices issued without a DIN (Document Identification Number) and SCNs traveling beyond the scope of ASMT-10, focusing on legal violations and principles of natural justice.

4. Ledger and Account Issues:

- Responses for ITC ledger blocking and provisional attachment of bank accounts exceeding one year were provided. These highlighted statutory limits under Rule 86A and Section 83, respectively, and sought immediate relief.

5. General Structure:

- Each response followed a structured format, addressing the context, legal framework, compliance, and request for relief, supported by necessary documentation.

These drafts are tailored to address common GST procedural and compliance issues, ensuring adherence to the legal framework while seeking fair outcomes.

You said:

Dos & Don'ts

ChatGPT said:



Dos and Don'ts While Responding to GST Notices

Do's:

1. **Understand the Notice:**
 - Carefully read the notice to understand its purpose, specific issues, and deadlines.
 - Identify the relevant section of the GST Act under which the notice is issued.
 2. **Comply with Deadlines:**
 - Respond within the time specified in the notice to avoid penalties or further escalation.
 - File your reply online or physically, as required, and retain proof of submission.
 3. **Be Precise and Accurate:**
 - Draft responses with clear, concise, and factual information.
 - Address each point raised in the notice systematically.
 4. **Attach Supporting Documents:**
 - Include invoices, payment proofs, GST returns, reconciliations, and other relevant records to substantiate your response.
 - Ensure all attachments are legible and properly labelled.
 5. **Seek Professional Advice:**
 - Consult a GST practitioner or chartered accountant for notices involving complex legal or procedural issues.
 6. **Maintain Professionalism:**
 - Use polite and formal language in all communication with GST authorities.
 7. **Follow Legal Provisions:**
 - Refer to specific GST sections, rules, notifications, or circulars in your response for added credibility.
 8. **Document Communication:**
 - Keep a record of all correspondence, submissions, and acknowledgment receipts for future reference.
-

Don'ts:

1. **Ignore the Notice:**
 - Ignoring a GST notice can lead to penalties, interest, or adverse legal consequences.
2. **Provide Incomplete Information:**
 - Avoid vague responses or failing to address all issues raised in the notice.
3. **Submit Incorrect Data:**

- Ensure all data provided matches your GST returns and accounting records to avoid contradictions.
- 4. **Miss Deadlines:**
 - Late submissions can attract penalties and weaken your case.
- 5. **Make Emotional Appeals:**
 - Focus on facts and legal compliance rather than emotional arguments.
- 6. **Disregard Technical Details:**
 - Ensure procedural requirements, such as including DIN or referencing proper GST sections, are met.
- 7. **Ignore Legal Precedents:**
 - Failing to cite relevant case laws or CBIC clarifications where applicable can weaken your response.
- 8. **Overlook Reconciliation:**
 - Address mismatches, such as between GSTR-2A and GSTR-3B, with proper reconciliations.

Following these guidelines ensures a professional and effective response to GST notices while minimizing legal and financial risks.

You said:

Skills required

ChatGPT said:



Skills Required for Effectively Handling GST Notices

1. Technical Skills

- **Knowledge of GST Laws and Rules:**
 - Thorough understanding of the CGST Act, SGST Acts, IGST Act, and related Rules.
 - Familiarity with specific provisions like ITC eligibility (Section 16), time limits, refund mechanisms, and penalties.
- **Tax Filing and Compliance:**
 - Proficiency in preparing and filing GST returns (GSTR-1, GSTR-3B, GSTR-9, etc.) and reconciling discrepancies.
 - Familiarity with e-way bills, ITC ledger management, and the GST portal functionalities.
- **Legal Interpretation:**
 - Ability to interpret GST notices, show cause notices, and circulars.
 - Understanding case laws, judicial precedents, and CBIC clarifications.

2. Analytical Skills

- **Data Reconciliation:**
 - Expertise in reconciling GSTR-2A with GSTR-3B and accounting records.
 - Identifying mismatches and rectifying errors in GST filings.
 - **Root Cause Analysis:**
 - Ability to identify the root cause of the issue raised in the notice, such as supplier non-compliance or filing delays.
 - **Attention to Detail:**
 - Ensuring all facts, figures, and documentation submitted in response are accurate and consistent.
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3. Communication Skills

- **Drafting Responses:**
 - Writing clear, concise, and legally sound replies to GST notices.
 - Addressing each query in a structured and professional manner.
 - **Liaising with Authorities:**
 - Communicating effectively with GST officers to seek clarifications or request hearings.
 - **Collaboration:**
 - Coordinating with internal teams (accounts, legal) and external advisors (CAs, GST practitioners) to prepare responses.
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4. Problem-Solving Skills

- **Quick Decision-Making:**
 - Prioritizing actions to meet deadlines while ensuring comprehensive responses.
 - **Solution-Oriented Approach:**
 - Proposing remedies for issues such as ledger blocking, mismatches, or non-compliance by suppliers.
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5. Technology Skills

- **Proficiency with GST Tools and Portals:**
 - Navigating the GSTN portal for return filings, ITC reconciliation, DIN verification, and e-way bill management.
 - **Data Management:**
 - Using tools like Excel for reconciliation and financial analysis.
 - **Automation Tools:**
 - Familiarity with software that simplifies GST compliance and notice tracking.
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6. Legal and Regulatory Awareness

- **Current Updates:**
 - Staying informed about amendments in GST laws, new circulars, notifications, and court rulings.
 - **Documentation and Record-Keeping:**
 - Ensuring all statutory records are maintained and readily available for reference.
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7. Time Management

- **Meeting Deadlines:**
 - Prioritizing and organizing tasks to respond promptly to notices.
 - **Multitasking:**
 - Handling multiple notices or queries simultaneously without compromising on quality.
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8. Ethical and Professional Integrity

- **Transparency:**
 - Ensuring all responses are truthful and backed by genuine documentation.
- **Professionalism:**
 - Maintaining decorum while dealing with tax authorities and adhering to the principles of natural justice.

Possessing these skills ensures effective handling of GST notices and minimizes the risk of penalties or legal disputes.