



KARNATAKA STATE TAX PRACTITIONERS ASSOCIATION (R)

Regd. Off : Nirmala Nilaya, No. 3043, 15th cross, BSK 2nd Stage, BENGALURU - 560 070
Adm. Off : No.2, 3rd Floor, 'D' Block, Revankar Complex, Court Circle, HUBBALLI - 580 029
Website : www.kstpa.org e-mail : kstpakar@gmail.com

President : S. Nanjunda Prasad
Tax Practitioner
Bengaluru. Mob : 9980066380

Gen. Secretary: Mukund L. Potnis
Tax Practitioner
Gadag Mob : 9448236006

Smt Nirmala Sitaraman,
Honourable Minister of Finance
Government of India, New Delhi.

Date:14th Aug 2023

Respected Madam,

Sub: Request for providing an amnesty to all the GST assesses for the years 2017-18 to 2019-20 so that all interest and Penalties will not be levied and rights of the assess to Seamless ITC is available.

Gst Act was introduced in the year 2017 as a revolution of indirect tax since independence, on principles of ONE NATION ONE TAX. As it is a new law it takes some time to all the assesses who are new to the new system to understand all the intricacies and follow the same flawlessly. Hence breathing time for all the stake holders is a demand which is within natural justice and principles.

Further the Honourable Government had promised that in the earlier years of GST they will consider the fact that this is going to be a new law and hence a very lenient view will be taken for the mistakes of the assesses.

Further the Government had promised seamless flow of Input Tax Credit throughout the country to all the assesses.

Now it is time for the Government to stand with the assesses who are under threat of loss of ITC because of some suppliers who have not filed GSTR 1. As promised the GSTN did not provide the opportunity to the purchases to file GSTR 2. Hence, the assesses are now sandwiched between the erring supplier and Govt. officers who are insisting that all the purchases must be reflected in GTR 2A. This they are doing in spite of the Circular No 123 /42/2019-GST DT: 11/11/2019 which is binding on them and against which they cannot and should not go and proposing to levy tax penalty and interest. The pleas of the assesses that all their purchases have original invoices, all payment are made by cheques, inventory accounts are maintained and they are to give ITC credit have fallen of deaf years.

Address for Correspondence :

Mukund L. Potnis

General Secretary,

Veera Sawarkar Marg, Vakil Chawl, Gadag - 582101. e-mail : mlpotnis@yahoo.co.in



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In spite of issue of Notification No. 183 DT: 27/12/2022 many dealers are not able to get the certificates as the more than 6 years have passed and parties are cooperating and not issuing certificates.

As there is no facility for revising the GSTR 3B some of the assesses who have without proper knowledge and experience have filed the monthly returns incorrectly are now have to pay heavy prices for their ignorance.

In view of the above facts which are all over the India, we the members of the Karnataka Tax Practitioners Association, Bengaluru appeal to your honour to please

1. Provide one time opportunity to all the dealers to get the ITC if they are possessing the proper and original invoices.
2. Instruct all the officers to not to insist on all the purchases to be on the list of GSTR 2A and adhere to the Circular NO. 123/42/2019 DT: 11/11/2019.
3. Waive interest and penalties for three years i.e., for 2017-18, 18-19 and 19-20.
4. To stop taking the cases for audit for the year 2017-18 to 19-20 and accept all the returns for those years.
5. Allow ITC in all cases where in the Registration cancellation is revoked and restored.
6. Allow the ITC wherein sec 16 (4) of CGST Act. 2017 is violated the light of the Andhra Pradesh High Court decision which has gone against the assesses.

We are sure your honour will consider our request positively and take a positive step towards reducing the problems of all assesses across India.

Thank you.

Yours faithfully,

For Karnataka State Tax Practitioners Association, Bengaluru,

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General Secretary,

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1. Implement QRQP Scheme for Small RTP who are not getting supplies amount in time.
2. Reduce Interest rate to 12% for Bonafide Registered Tax Persons with upper cap equal to tax payable
3. Late fee for
Nil Return 10/- per day Upper cap 1000/-
Tax Return 20/- per day with Upper Cap 2000/-
4. One Time Karasamadhana Scheme Under GST to Wave of Interest, Penalty & Late fee
5. Three Years Time line to utilise ITC & Claim Refund
6. One Revision Option before filing subsequent period return.
7. Mandate E Invoice or E Way bill for Every transactions as the case may be to get Seamless flow of ITC with Real time confirmation from consignee to avoid mismatch.
8. E Invoice or E Way bill to be Enabled to get by SMS for Paper less transactions by generating UQC
9. Rate Rationalisation based on
 - i Value Example Footwear, Rent, etc
<500/--1%, <1000/- -10%
<5000/- 20% , >5000/--30%
 - ii Utility
Essential -1%, Non Essential -10%
Luxury -20%, Pollutants, Unhealthy -30%
10. RCM to be minimised to specified Sectors