



# THE PUNJAB ACCOUNTANTS ASSOCIATION

(Regd. Vide No. 304 of 2019-20 under the Societies Registration Act, 1860)

OFFICE : **R. K. ASSOCIATES, SEHDEV MARKET, JALANDHAR CITY**

E-mail : [athepunjab@gmail.com](mailto:athepunjab@gmail.com), Mob : 98151-98051, 98780-20386, 98153-23059

Ref. No. : .....

Dated : 25-12-2023

## GOVERNING BODY

**DHARMINDER SIKKA**

President

Mob : 98151-98051

**AROON MAHAJAN**

Sr. Vice President

Mob : 94170-05127

**VARINDER K. SHARMA**

General Secretary

Mob : 98780-20386

**RAMESH GABA**

Vice President

Mob : 98789-71444

**SUBHASH DUA**

Vice President

Mob : 98761-01819

**CHARANJIT SINGH**

Vice President

Mob : 98721-45950

**RAJESH KUMAR**

Vice President

Mob : 98761-73228

## STATE DIGNITARIES

**RAVINDER DATTA**

State Coordinator

Mob : 98148-10213

**SANJEEV GUPTA**

Organizing Secretary

Mob : 98147-93937

**KAPIL BAJAJ**

Treasurer/Office Secy.

Mob : 98153-23059

## JOINT SECRETARIES

**HEMANT SHARMA**

Mob : 98151-53004

**HARBHAJAN SINGH**

Mob : 98032-64500

**ASHWANI KAURA**

Mob : 94656-20166

**JASWINDER S. CHAGGAR**

Mob : 94643-37580

**ANUP ARORA**

Mob : 98760-49575

**RAJ KUMAR MAHAJAN**

Mob : 94647-91745

**AVTAR SINGH**

Mob : 99888-91098

To

The Excise and Taxation Commissioner,  
Punjab  
Chandigarh

**Representation with humble request to issue necessary directions to the State GST Department to stop issuing vague, unlawful and incorrect Show Cause Notices vide GST Form DRC-01 to the law-abiding Traders, Industrialists and Business-Houses throughout Punjab**

Respected Sir,

As is clear from its name, ours is an Apex Body of Accounts Professionals from all over Punjab. All locally registered Accountants Associations from Jalandhar, Amritsar, Pathankot, Ludhiana, Patiala, Rajpura, Mansa, Ferozepur, Moga, Nakodar, Phagwara, Nawanshehr, Sri Muktsar Sahib etc. have their representation in this Punjab level body, having its Registered Office at Jalandhar. We, being the base-bone of nation's economy, act as a bridge between taxpayers and the Government in order to increase government revenue.

Sir, since the implementation of GST in July, 2017, numerous changes, additions and alterations have been made in GST law by the Department. But sorry to bring into your kind notice that during the last few days, the GST Department is serving Show Cause Notice vide Form 'DRC 01' to hundreds of registered persons, imposing unlawful demands and penalties. Many of our members are complaining of issuance of such Demand Notices even to those entities, who have filed their GST Returns in time with correct data.

Sir, it is very clear that we, as an Association, do not support any erring and willful defaulter business entity, but we are much concerned with such Traders and Industrialists, who are regular and sincere in compliance of Rules.

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It's an established law that if a registered person is found claiming incorrect and unaccounted ITC, he must be served upon with Demand Form ASMT-10 under Section 61, read with Rule 99 of CGST Act along with detail of incorrect tax claimed. The said registered entity is supposed to reply on GST Form ASMT-11 within 30 days. If not satisfied with the reply of registered entity, the Officer concerned demands differential Tax vide GST Form ASMT-12 and asks the entity to deposit within a stipulated period and in case of lapse on the part of entity, Form DRC-01 is served by the Officer. In this case, it has been noticed that a total procedural lapse in issuing such notices is adopted by the Department. These notices appear to have been served without proper scrutiny, which raises question about the adherence to the prescribed procedure. No rule has been followed while serving GST Form DRC-01.

In fact, the Government has hired some IT firm from Hyderabad to scrutinize data for the year 2018-19 of registered persons in Punjab, who, without looking in to correct figures and considering Exempted Purchases and Sales, is preparing Form DRC-01 to be served upon all registered entities by concerned ETOs. And the ETOs, in turn, without even looking, verifying or scrutinizing the factual figures, and without applying their own mind, serve such notices upon the registered entities, just after putting their signatures and dispatch numbers. Even in some cases, the ETOs gave only two or three days to reply. As such statutory requirement is totally violated. No proper procedure has been followed. It is a clear violation of Rule 99 of Section 61 of CGST Act and against the law of the land.

Such unlawful, unjustified, vague and illegal notices served upon registered entities, which are based on incorrect and not properly verified by the concerned officer, causes an irreparable loss and creates undue mental pressure over the business entities and the Accounts Professionals as well. These deviations from established procedure raise concerns about the accuracy and legality of such notices.

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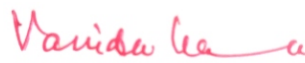
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Sir, it is imperative to address these issues promptly to ensure the rights of the registered persons in Punjab are protected. The Department should avoid such violation of law and rectify any procedural irregularities concerned on humanitarian grounds in the interest of law abiding business entities in the State.

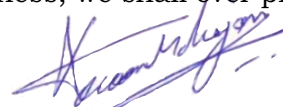
Through this Representation, we, the members of The Punjab Accountants Association, humbly request your honor to issue necessary directions to the Officers concerned to immediately stop issuing such vague and unlawful notices, based on incorrect, not properly scrutinized data and further quash all such notices issued to law abiding business entities and provide statutory period to reply on Form ASMT-11 and decide justifiably in the interest of law of the land.

This would definitely give a fair impact on all registered persons throughout the Punjab State. Moreover, this will be a great favor and morale boosting order for the loyal Accountant community.

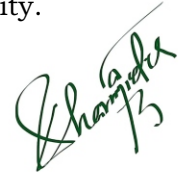
For this act of kindness, we shall ever pray!



(Varinder Sharma)  
General Secretary



(Aroon Mahajan)  
Sr. Vice President



(Dharminder Sikka)  
President

and all members of

The Punjab Accountants Association

President

District Accountants  
Association

Copy to :

1. All Deputy Excise and Taxation Commissioner, Punjab State
2. All Asstt. Excise and Taxation Commissioners, Punjab State
3. All State Taxation Officers, Punjab State  
(through President, local Accountants Association)