



12765

1st August, 2020

To,

Smt. Nirmala Sitharaman
Hon'ble Minister of Finance
A – Wing, Shastri Bhavan,
Rajendra Prasad Road,
New Delhi – 110001

Sub: Request to waive or postpone notices & summons specially issued by service tax department for the period 2014 – 17 during the critical period of lockdown & unlock situation due to COVID – 19.

Respected Madam,

Greetings from Gujarat Chamber of Commerce and Industry (GCCI).

We are in receipt of representation received from our regional chamber, Saurashtra Chamber of Commerce and Industry in regard to above captioned subject. The representation is attached herewith for your kind reference.

Madam, we appreciate the relief measures announced by the Finance Ministry to help and sustain Trade and Industry across the country. We are thankful for relaxations given in statutory compliances which has also helped people of trade and industry.

We would like to draw your kind attention that in last several days the Indirect tax officials have issued summons –orders to companies /individuals in large numbers to appear before the tax officials and ask them to clear their position on certain tax disputes pertaining to mismatch of turn-over to taxability of certain services.

Madam, in representation it is mentioned that Service tax and U/S/12 AA 07/tax act 1961 notices have been issued without verification i.e. notice have been issued to non-registered persons such as Doctor, Educational Institutions etc. to whom service tax is not applicable, and summons to submit details from 2014-15 to June 17 have been issued. Further, Service Tax department has not given the option to reply through Email and it insisting physical submission in this pandemic situation. In some cases, they are issuing directly summons without issuing any earlier prior notice.

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajer
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer



Notices are also being served to transporter for RCM although they have paid freight/transport charges to another transporter.

For submission of service tax return the website <https://cbic-gst.gov.in/cbec-portal-ui/> is not working properly.

In view of the above points we request you to kindly issue suitable instructions to the concerned tax authorities to keep aside the notices and orders issued by them till the situation of pandemic become normal.

We would like to draw your kind attention towards the initiative taken by the Government of Gujarat on withdrawal of notices for amendments and partial amendments pertaining to Value Added Tax assessments for F.Y. 2016-17 and 2017-18. Same approach can be taken with reference to service tax.

We look forward to your positive and urgent intervention in the matter.

Thanking you,

Yours faithfully,

Tanmay Mehta
Secretary General

1. MR. Ajit Kumar, Chairman, CBIC, New Delhi.
2. Mr. Valvi, Commissioner, CGST, Bhavnagar

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajjer
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer



2020-2022

SAURASHTRA CHAMBER OF COMMERCE AND INDUSTRY

315, Sagar Complex, Nakubaug,
Bhavnagar-364001. ☎ 0278-2424279

✉ ssci.bhavnagar@gmail.com
www.saurashtrachamber.org

President KIRIT SONI M. 9824 21 5360	Vice President TEJAS SHETH M. 9825 20 6838	Hon. Secretary PRAKASH GORASIA M. 9426 22 1101	Hon. Secretary KETAN MEHTA M. 9825 30 7900	Hon. Treasurer KISHOR BHAYANI M. 9825 20 8171
---	---	---	---	--

Dt: 29 July, 2020

Smt. Nirmala Sitharamanji
Hon'ble Minister of Finance
A – Wing, Shastri Bhavan, Rajendra Prasad Road,
New Delhi – 110001

Sub : Request to waive or postponed notices & summons specially issued by service tax department for the period 2014 – 17 during the panic period of lockdown & unlock critical situation due to COVID – 19.

Respected Madam,

Greeting from Saurashtra Chamber of Commerce & Industry Bhavnagar. The Chamber represents a voice of Trade and Industry from the Saurashtra region of Gujarat State.

We appreciate the timely initiative taken by the central government to keep the impact of Covid-19 pandemic under control. We also appreciate the relief measures announced by your ministry to help and sustain trade and industry in the country. We are very much thankful for relaxations given in statutory compliances which has also helped people of trade and industry.

In last several days the indirect tax officials have issued summons –orders to companies /individuals in large numbers to appear before the tax officials and ask them to clear their position on certain tax disputes pertaining to mismatch turn over to taxability of certain services. Notices issued are running in thousands in numbers.

In this regard we submit as under.

- 1) Service tax notice issued without any verification i.e. notice issued to non-registered persons such as Doctor, Educational Institutions etc to whom service tax is not applicable and summons to submit details from 2014-15 to June 17
- 2) Service Tax department has not given the option to reply though Email etc, they insist physical submission under this pandemic situation, in some case they issue directly summons without issuing any earlier prior notice and pressure assessee to be present before authority.
- 3) In some case, scrutiny already completed or documents submitted earlier, even though notice issued, i.e. they have do not even verified their own documents also.
- 4) Given notice to transporter for RCM on which they have paid freight/transport charges to another transporter.
- 5) Asked for Submission of service tax Return for 2014-15 to June 17, in physically, while service tax own website does not working properly "<https://cbic-gst.gov.in/cbec-portal-ui/>". Our members have tried many times to print previous year return but in vain officials from department know that website is not working properly.
6. Mismatch in turnover towards service tax returns & income tax returns is totally different matter in many cases because there is an exemptions, reliefs, RCM, notifications & partly exemptions was given during specific time & services in both the different law.

In situation of covid-19 pandemic it is very difficult for companies /individuals/ professionals to represent personally as in most cases the people are working from home and avoid travelling.

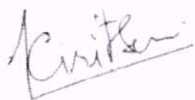
Under the circumstances we request you to kindly make necessary order to the concern tax authorities to keep aside the notices and orders issued by them till the situation of pandemic become normal.

We would like to draw your kind attention towards the initiative taken by the Government of Gujarat on withdrawal of notices for amendments and partial amendments pertaining to Value Added Tax assessments for F.Y. 2016-17 and 2017-18. Same approach can be taken with reference to service tax.

Your positive action in the larger benefits of trade and industry is awaited

Thanking you,

Yours faithfully,



Kirit Soni
President

Copy to :

1. MR. Ajit Kumar, Chairman , CBIC, New Delhi.
2. Mr. Valvi, Commissioner, CGST, Bhavnagar