



# The Chamber of Tax Consultants

Estd. 1926  
ज्ञानं परमं बलम्  
Mumbai | Delhi

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2<sup>nd</sup> August, 2019

To,  
Ms. Nirmala Sitharaman  
Hon'ble Finance Minister  
Ministry of Finance,  
North Block, Parliament Street,  
New Delhi -110 001

Respected Madam,

**RE: SUGGESTIONS ON AMENDMENTS TO GST LAWS AND ON  
SUGGESTIONS ON SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME,  
2019 (LDR Scheme)**

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest voluntary non-profit making organizations in Mumbai – in its 93<sup>rd</sup> year - formed with the object of educating and updating its members on Tax and other Laws. It has robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners. The Chamber also has created a niche with the government and other regulatory agencies. It is the one of the leading institution for making effective representation with respect to Income Tax, Indirect tax and Allied laws .It acts as catalyst for bringing out necessary change both from the perspective of Government as well as Tax payers.

**Central Goods and Services Tax Act, 2017 (CGST Act, 2017)**

Clause of Finance Bill	Proposed amendment in brief	The concern	Suggestion in brief
99	Interest as per Section 50 of CGST Act, 2017 shall be levied only on the amount of tax paid by debiting Electronic Cash Ledger	It's a welcome amendment but appears to be effective only from prospective date	<ul style="list-style-type: none"><li>• In order to give effect to the intention of the government and avoid the litigation, the said amendment may be made effective from 01.07.2017 by</li></ul>

			way of Removal of Difficulties Order to be issued under section 168 of the CGST Act, 2017.
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**SUGGESTIONS ON SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 (LDR Scheme)**

Clause of Finance Bill	Proposed amendment in brief	The concern	Suggestion in brief
122	Definition of Tax Dues	<ul style="list-style-type: none"> <li>It appears that tax dues have not been defined in cases where Show Cause Notice is adjudicated before 30.06.2019 and Order is passed but due date of filing appeal has not expired by 30.06.2019.</li> </ul>	<ul style="list-style-type: none"> <li>Tax Dues should also include cases where Show Cause Notice is issued and Order is passed before 30.06.2019 for which the appeal is not yet filed as on 30.06.2019 and time for filing appeal has not expired. Otherwise such an assessee would be worse off than a person in whose case SCN is issued but not adjudicated resulting in inequality before law.</li> </ul>
124	Eligibility for making declaration under the LDR Scheme	<ul style="list-style-type: none"> <li>Clause 123(1)(c)(iii) provides relief to the declarant from tax dues in respect of duty declared in the return but not paid. However, 124(1)(f)(ii) makes such person ineligible for making the declaration</li> </ul>	<ul style="list-style-type: none"> <li>Necessary amendments should be made to remove such anomalies.</li> </ul>
129	Restriction of Scheme	<ul style="list-style-type: none"> <li>The Scheme provides for mandatory payment through Cash and not by utilizing the</li> </ul>	<ul style="list-style-type: none"> <li>It should be clarified where the tax dues are determined by the department net of cenvat credit, then such</li> </ul>

		Input Tax Credit.	dues should be considered as tax dues.
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The above suggestions may be operationalised in the manner as may deem fit.

Thanking you,

Sincerely yours,

For THE CHAMBER OF TAX CONSULTANTS

Sd/-

VIPUL K. CHOKSI  
PRESIDENT

Sd/-

MAHENDRA SANGHVI  
CHAIRMAN  
LAW & REPRESENTATION COMMITTEE

Sd/-

APURVA SHAH  
CO-CHAIRMAN

CC: Office of the GST Council Secretariat

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