

**GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT**

Office of the
Chief Commissioner of State Tax
Kunchanapalli, Guntur Distict.

Circular No.1/2023/GST Audits

CCSTs File No: REV03-22024/2/2023-L1 SEC-CCT ,Dt.13/01/2023

Sub :APGST Act, 2017 - Conduct of investigations, audit, scrutiny and other functions envisaged in the Goods and Services Tax(GST) law - Avoidance of undue harassments to the taxpayers - Instructions - Issued - Regarding.

1. It is noticed that summons, notices and letters are being issued to taxpayers in a routine and casual manner and in piecemeal calling for information/documents and in many cases, the taxpayers were also required to furnish copies of returns and records which are very well available in the portal itself. This kind of attitude is viewed by the Trade bodies as harassment and pressure tactics and thus brings disrepute to the Department.
2. In order to avoid these types of activities and to streamline the process of investigations, audit, scrutiny and other functions envisaged in the Goods and Services Tax(GST) law, under the power vested in section 168 of the APGST Act, the undersigned issues the following guidelines and instructions:
 - i. The proper officer shall issue a comprehensive notice calling for all information/documents required for the intended purpose at one go normally.
 - ii. Records /information shall be called for well before 45 days in case of inspection and 60 days in case of audits, from the date of initiation of inspection and audit respectively.
 - iii. In the event of the notices, not being responded by the taxpayer without adequate reasons, the proper officer may issue a maximum of three reminders within a period of one month from expiry of the notice time.
 - iv. In cases where the notice and the reminders also did not evoke any response from the taxpayer or the person concerned, the proper officer shall issue summon under Sec 70 of the APGST Act 2017, calling for the records and information with the prior approval of the jurisdictional Joint Commissioner.
 - v. The proper officer shall maintain a register to record the issuance of notices, reminders and summons in chronological order and the details of documents/information furnished. Attendance or absence of the person summoned shall also be recorded in the register and their signature shall be obtained in the register.
 - vi. The taxpayers shall neither be requested nor summoned to furnish copies or print out of documents already available on the GSTN portal.

- vii.The officers shall not issue summons to the CFO/CTO/CEOs/MD and senior management of the business unless evidences indicate their direct involvement in the decision-making process leading to tax evasion of any kind. Further such summoning of the heads of organisations shall be only with the prior approval of the concerned JC.
- viii.The person summoned shall be heard at the scheduled time without making him wait for a period not exceeding two hours and in case the proper officer is unable to hold the hearing or investigation at the scheduled time for reasons to be recoded in writing, shall intimate the taxpayer or persons the postponement of such hearing or investigation and the next date and time of hearing or investigation, as the case may be, well in advance without any harassment or difficulty posed to the taxpayer or the person.
3. These instructions are to be followed scrupulously and any lapse in following the instructions issued hereinabove will be viewed seriously and will entail administrative action against the erring officer.

N Gulzar Ias

Chief Commissioner (ST) (I/C)

To

All the Additional Commissioners (ST) / Joint Commissioners (ST) in the State.

All the Deputy Commissioners (ST) in the State.

All the Assistant Commissioners (ST) in the State, All the Dy. Asst. Commissioners (ST) in the State.

Copy to all the Senior Officers in the CCST Office, AP, Guntur District.