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Date: 6th March, 2025 Ref: No. A/2024-25/1209 To, Hon'ble Chairman, Central Board of Indirect Taxes and Customs Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi, Delhi 110001 Sub: Representation regarding legal and technical issues in Amnesty Scheme declared U/s 128A of the CGST Act, 2017 Respected Sir, At the outset, we would like to extend our heartfelt gratitude to the Government of India on behalf of our members and taxpayers for introducing the waiver scheme under GST. This scheme aims to reduce tax disputes and provides for the waiver of interest and penalty. The Goods and Service Tax Practitioners' Association of Maharashtra (GSTPAM) is a state- level body of Sales Tax Practitioners established in 1951. The Association has its membership span across Maharashtra and includes Ta.....