



Ref: 01/SR/2022-2023 Date: 06.09.2022 To, Date: 06.09.2022 The Commissioner of State Tax Maharashtra Sub: Representation on various issues faced by tax payers under GST laws Respected Sir, At the outset, we would firstly like to thank you on behalf of our members and the tax payers in general for allowing us to represent them on various issues being faced by the tax payers under the GST laws. The Goods and Service Tax Practitioner's Association of Maharashtra (GSTPAM) is a State- level body of Sales Tax Practitioners' established in the year 1951. GSTPAM has 70 years of experience in representing the various issues faced by the tax payers and its members before the Tax Authorities. GSTPAM has acted as a conduit for implementation of new laws such as MVAT Act in 2005 and GST laws in 2017. GSTPAM has