



Date: 11th September, 2023 Ref: A/2023-2024/521 To, The Commissioner of State Tax GST Bhavan, Mazgaon, Mumbai Sub: Representation regarding “Appeals against Ex-parte Assessment Orders and Amnesty Scheme”. Respected Sir, At the outset we appreciate the efforts taken by the State GST Department to bring down the number of pending litigations under the erstwhile Sales Tax Laws by way of Amnesty Schemes. However, in cases of Ex-parte Assessments and the cases where the Assessment Orders as well as First Appeal Order have been passed Ex-parte, the dealers have preferred appeals, but they cannot exercise the option of amnesty because of fictitious demand of tax, interest and penalty unless the said demand is crystalised at actual amount of liability. Under the given circumstan.....