



THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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Ref. No. A/2025-26/720

Date: 20th September, 2025

To,

**The Chief Commissioner of CGST and Central Excise, Mumbai Zone
Maharashtra**

**Sub: Representation on various issues for Grievance Redressal Committee Meeting
scheduled on 24.09.2025**

Respected Sir,

1. At the outset, we would firstly like to thank you on behalf of our members and the tax payers in general for scheduling the Grievance Redressal Committee and allowing us to represent on various issues being faced by the tax payers.
2. Sir, We have compiled a list of issues of consideration in the tabular form as required by your office. We understand that many of the issues may not be solved at this Forum and may have to be taken up with higher forums such as CBIC or GST Council. Nevertheless, the issues outlined remain critical and continue to significantly impact taxpayers across various sectors. If left unaddressed, these challenges could jeopardize the viability of businesses, potentially leading to closures without recourse to any legal remedy.
3. Sir, we request to please consider the compilation of issues and our suggestion to such issues and forward the same to concerned authorities for taking appropriate action.

Thanking you,

Yours faithfully,

For The Goods & Services Tax Practitioners' Association of Maharashtra

Sd/-
Adv. Parth Badheka
President

Sd/-
CA Pranav Kapadia
Chairman

Sd/-
CA Umang Talati
Convenor

Law and Representation Committee

List of Issues

<u>Issue</u>	<u>Description</u>	<u>Suggestions</u>	<u>Act</u>	<u>Function (Like Registration, Refund, Recovery, Returns, Audit/ Scrutiny, E-Way Bill, Appeal, etc.)</u>	<u>Technical or Non Technical</u>	<u>Name of Organization</u>
Registration Applications being rejected without providing any reasons in the order.	In many cases it is found that the registration applications for new registration or amendment in registrations are being rejected despite complying with the Show Cause Notice and no reasons are mentioned in the order. Further, different	Appropriate instructions may issued to the Officers for passing speaking and reasoned orders while rejecting the Registration Applications. Inspite of issuance of Instruction 03/2025-GST dated 17 th April 2025, Officers are still not following those instructions. Appropriate directions may be issued to Officers to follow the instructions issued by CBIC while processing the Registration Application.	MGST Act	Registration	Non-Technical	GSTPAM

	<p>officers are asking for different documents for carrying out the amendment or granting new registration. For example, in case of a Partnership firm the officers are insisting that the partnership deed be registered which is not a requirement as per the Partnership Act, 1932. Officers are also insisting on photographs of the Place of Businesses. Officers are also asking for Notarised</p>					
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	Consent letters inspite of being on a stamp paper.					
Registration is being cancelled as NGTP on flimsy grounds – when amendment in GST registration is applied on Portal	Several genuine taxpayers have started facing difficulty where officers are initiating suspending GST registration for want of physical books of records when the Act allows maintenance of electronic records. Moreover, in many cases it is seen that the Proper Officer after finding no person available at the registered POB or where the books of	Appropriate instructions may be issued to proper officers to act judiciously and not to suspend the registration without granting opportunity of being heard.	MGST Act	Registration	Non-Technical	GSTPAM

	accounts are not kept in physical format, have initiated registration suspension proceedings as NGTP.					
GST Registration Cancellation	It is noticed that several GST Registration Cancellation applications are pending and cancellation order is not being passed and closure is being delayed	It is requested that appropriate instructions be issued to appropriate authorities to take these matters up in priority and dispose of these matters on merits	MGST Act	GST Registration - Cancellation	Non-Technical	GSTPAM
Adjudication and Assessment under GST.	Though the Act and Rules provide for a robust Adjudication and Assessment proceedings under the GST law, the	Appropriate instructions and Trade Circulars may be issued for carrying out Adjudication and Assessment proceedings under the GST law.	GST Law	Adjudication	Non-Technical	GSTPAM

	<p>implementation of the same needs to be clarified. In many cases, it is seen that the Officers are giving lesser time than the time stipulated in law for filing replies. Further, in many cases the Officers are not providing any personal hearing before passing any order.</p> <p>Many times, the Officer pass the order on the same date if none from the Tax Payers side has appeared on the given date without waiting for any communication</p>					
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	<p>or sending a reminder.</p> <p>Though GST is a relatively new law, however, many practices followed under the erstwhile MVAT Act/Service Tax regarding granting sufficient opportunity of being heard, etc. needs to be followed.</p>					
Service of Notices and Orders under GST laws	<p>Though the GST compliance is entirely based on GST Portal and e-governance, it has been seen that in many cases the Registered Persons has not</p>	<p>Appropriate instructions must be issued to service all notices and orders physically along with the portal in order to facilitate the tax payers to comply with the same and take necessary action in time.</p> <p>Recent Madras HC - Sharp Tanks and Structural Private</p>	MGST Act	Service of Notice	Technical	GSTPAM

	<p>been able to access their emails daily or in many cases even for months. Also small time traders and business persons are not accustomed to accessing their email regularly and are dependent on their accountants and consultants for GST compliances. Many Registered Persons who have been served the notices and orders electronically have thus missed on the</p>	<p>Limited Vs The Deputy Commissioner (GST) (Appeals) and Ors [W.P.(MD)Nos. 24684 & 24685 of 2025] wherein it was held that uploading of orders in GSTN-portal is not “communication”; Limitation for appeal filing begins upon effective communication</p>				
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	deadline for filing the appeal and are saddled with huge liabilities without any further recourse.					
Appeals pending against Revocation Applications	An Order on Revocation applications are required to be passed by appellate authority post which registrations are re-activated, the GSTN Portal does not allow to file the returns for the pending tax periods which are falling after the date of cancellation of registration.	Requested that the First Appeals pending against revocation application rejection orders must be heard on priority basis and orders be passed on merit for reactivation of the registration. Late Fee Waiver be considered for such affected taxpayers.	MGST Act	Appeal	Non-Technical	GSTPAM

	Thus, those tax payers, whose appeals against the revocation rejection orders are pending for hearing, have been trying to get the earliest date of hearing for getting the Registration numbers restored. They have also been asking for relaxation in the late fees since the appeals are pending with no fault of theirs.					
Refund and Registration Appeals to be taken up on priority	In many cases the appeal against refund rejection orders are pending for more than a year. The Appellate	Appropriate instructions must be issued to take up refund and registration appeals on priority.	MGST Act	Appeals	Technical	GSTPAM

	authorities have cited other priority list for passing the orders.					
Pendency of Appeals Hearings Under GST	Hearings for matters under Appeal are not being taken up leading to pendency in disposal of appeals.	We sincerely urge the Department to take up appeal hearings and dispose off the cases on merits. This will reduce the burden on taxpayers as well as release the blockage of Revenue for the department in matters stuck in Appeal.	MGST Act	Appeal	Technical	GSTPAM
Rectifications/ Appeals - 16(4)	Vide The Finance Act, 2024 the Government had introduced Section 16(5) in the GST Law retrospectively w.e.f. 01.07.2017. In view of the Section 16(5) all ITC availed by the tax payer upto the	Instructions may be issued to Appellate Authorities/Jurisdictional Authorities for the rectifications/appeals filed to conduct hearings and dispose off the case on merits.	MGST Act	Rectification/ Appeal	Non-Technical	GSTPAM

	<p>Novemeber 2021 will not be hit by the restriction of Section 16(4) and the same even if claimed beyond the time limits prescribed in Section 16(4) is regularised.</p> <p>Thus, no tax liability will arise on account of Section 16(4) for the periods F.Y. 2017-2018, F.Y. 2018-2019, F.Y. 2019-2020 where in ITC for invoices pertaining to said years are availed before November 2021.</p> <p>Several Matters are pending in Appeal,</p>					
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	however, appeals are not being heard.					
Insufficiency of space to upload in registration and refund applications	<p>Taxpayers are facing difficulties in uploading the documents which are required for Registration or Refund applications on account of the size limitation imposed on the GST Portal.</p> <p>This leads to unnecessary delays.</p>	<p>Request the GSTN to raise the size limit from 2mb/5mb per document to 50mb per document which shall allow sufficient space for taxpayers to upload all documents.</p> <p>Appropriate instructions may be issued for accepting supporting documents in manual form or on pen drives so that applications may not be rejected merely on the ground that documents are not uploaded on the portal.</p> <p>Also in case of discrepancy/Show cause notice issued for Refund/Registration, only one document is allowed to be uploaded. This should be</p>	MGST Act	Refund/Registration	Technical	GSTPAM

		expanded to allow for atleast 5 documents.				
Filing of ITC-04 (Details of goods/capital goods sent to job worker and received back)	<p>Despite the changes and extensions in time limits for filing of ITC - 04 , many tax payers continue to face problems in filing of GST Form ITC-04 on the portal.</p> <p>In many cases, even the Proper Officer are not able to solve the problems in filing the ITC-04 on the GSTN portal despite providing all the data for filing the ITC-04.</p> <p>The Proper Officer are</p>	<p>Appropriate circulars or instructions may be issued to accept the ITC-04 manually if tax payer is unable to file the ITC-04 on the GSTN portal.</p> <p>Also, appropriate technical team may be appointed to receive such illustrations and resolve the taxpayers' grievances.</p>	MGST Act	GST Filing by Principal on Goods sent for Job Work	Technical	GSTPAM

	further proceeding to dis-allow ITC as well as refund on the ground that ITC-04 has not been filed by the tax payer.					
Facility to Save Draft Reply to ASMT-10 in ASMT-11 Module on GST Portal	While other modules allow for saving the progress and drafts such as reply to intimation in DRC01A, reply to show cause notice DRC-01, the reply to ASMT-10 Assessment in ASMT-11 module doesnot allow for saving of the draft.	Appropriate technical team may be appointed to receive such illustrations and recommend the change in the GSTN Portal.	MGST Act	Adjudication	Technical	GSTPAM
GSTR 7 - Return to be filed by Government department with details of TDS deducted -	Vide Notification No. 09/2025 -	The GSTN on 6 th May 2025 acknowledged the delay in its advisory.	MGST Act	Returns	Non-Technical	GSTPAM

should contain Invoice level details	<p>Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.. However, the same is yet to be implemented on the GST Portal.</p> <p>This is causing unnecessary hardship to the taxpayer, where in case of wrong reporting by the Govt. Departments, the taxpayer</p>	Appropriate representation made to GSTN technical team to hasten the process of implementation of the said feature on the GST Portal.				
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	has to either accept or reject the entire amount while invoice level wise would help the taxpayer and not lead to working capital blockage					
ISD Provisions	Inspite of ISD Provisions made effective from 01.04.2025, There exist several interpretation issues with respect to implementation of ISD Provisions.	It is requested that a detailed FAQ/Circular be issued to guide taxpayers as well as officers on expenses which should be considered for the purpose of ISD and its implementation thereof. It is requested that the circular should also contain the Procedure for payment of Common RCM and distribution by ISD and claim credit thereof to be issued.	MGST Act	Input Service Distributor	Non-Technical	GSTPAM
Sec 128A - Amnesty involving issues under Sec 16(4)	Vide The Finance Act, 2024 the Government	Instructions may be issued to Jurisdictional Authorities on procedure to pass orders involving	MGST Act	Amnesty - Sec 128A	Non-Technical	GSTPAM

	<p>had introduced Section 16(5) in the GST Law retrospectively w.e.f. 01.07.2017. In view of the Section 16(5) all ITC availed by the tax payer upto the Novemeber 2021 will not be hit by the restriction of Section 16(4) and the same even if claimed beyond the time limits prescribed in Section 16(4) is regularised. Accordingly, amnesty application under SPL-02 was to be made after removing the said credit</p>	<p>regualrised credit u/s 16(5) so that the Order in SPL-05 can be passed and relief be granted to taxpayers on other issues on for which the taxpayer has opted for Amnesty.</p>				
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	claimed under 16(5). However, on account of technical difficulty faced by Officers, the Amnesty Orders for such Orders are pending.					
Repetition of Biometric Authentication Across States	In several instances, where a Director or Authorised Signatory has already undergone biometric authentication in one state and obtained registration, the same individual is being required to undergo biometric authentication again for	It is requested that such authentication be made automatic and the director or authorised signatory not asked to undergo biometric authentication again.	MGST Act	Registration	Technical	GSTPAM

	registrations in other states, despite the PAN being the same. The person is also asked to travel to other state in order to undertake the authentication.					
Composition Levy	Currently, the aggregate turnover limit for a person eligible to pay tax under composition is fifty lakh rupees.	It is requested that the aggregate turnover threshold for eligibility under the Composition Scheme be appropriately enhanced, aligning it with the turnover limit prescribed under Section 44AD of the Income Tax Act, to discourage a cash based economy and promote digital transactions.	MGST Act	Composition Levy	Technical	GSTPAM
IMS - Credit Note	Currently, with the introduction of IMS (though optional) whenever a	It is requested that at least 2-3 months be given for the supplier to undertake rectification in subsequent GSTR1 so as to avoid working capital blockage	MGST Act	Invoice Management System	Non-Technical	GSTPAM

	customer rejects a Credit note, the liability gets auto-populated in the GSTR3B of the supplier. The supplier has no option but to pay the amount even in cases where the customer has inadvertently rejected the CN. However, when the corresponding invoice is rejected the liability is not nullified.	at the hands of the supplier.				
Export of Goods and Services	Recently, the Reserve Bank of India (RBI) has permitted all banks to open Special Rupee Vostro Accounts	In light of this development, it is recommended that suitable amendments be made to the export provisions in the GST Act and Rules to promote ease of doing business. A	MGST Act	Export of Goods and Services – Requirement of realisation of Foreign Exchange	Technical	GSTPAM

	(SRVAs) without prior approval, with the objective of facilitating international trade in Indian Rupees.	explanation or clarification be issued on this account wrt to Section 2(6)(iv) that receipt of export proceeds in INR through SRVAs of foreign banks/correspondent banks shall be deemed to satisfy the payment condition for exports. In addition allow bank realisation certificates or statements from AD banks confirming credit in INR from SRVAs as valid proof of receipt.				
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