THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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Ref. No. A/2026-27/182 Date: 10th July, 2026

To,

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

Sub: Representation on various issues for Grievance Redressal Committee Meeting to be scheduled in July 2026

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. Based on our interaction with taxpayers across various sectors and our practical experience in GST implementation, we have compiled a list of recurring issues which continue to cause genuine hardship to compliant taxpayers. Many of these concerns arise not from the provisions of the GST law itself, but from procedural practices, portal limitations, inconsistent implementation across field formations and lack of uniform administrative guidance.

3. While some of these matters may require consideration at the level of the CBIC, GSTN or the GST Council, several issues can be substantially addressed through suitable administrative instructions, standardisation of departmental practices and improvements in the GST portal. Addressing these concerns would reduce litigation, improve voluntary compliance and strengthen taxpayer confidence in the GST system.

We respectfully submit the following issues and suggestions for your kind consideration.

I. Registration & Cancellation

Issues observed

1. Registration applications and amendment applications continue to be rejected without passing reasoned speaking orders, despite detailed replies being furnished by applicants.
2. Different jurisdictions continue to insist upon different sets of documents although CBIC has issued Instructions governing registration verification.

3. Officers frequently insist upon documents which are not prescribed under the GST law, such as:
    - registered partnership deeds;
    - notarised consent letters;
    - additional ownership documents;
    - photographs of business premises beyond prescribed requirements.
4. In several cases, registrations are suspended or cancelled merely because no person was available during physical verification or books of account were not maintained in physical form, notwithstanding that electronic maintenance of records is recognised under the GST law.
5. Cancellation applications filed by taxpayers remain pending for considerable periods, resulting in unnecessary compliance burden.

Suggestions

- Strict adherence to CBIC Instructions governing registration may be ensured.
- Speaking orders should invariably be passed while rejecting registration applications.
- Uniform documentation requirements may be prescribed across jurisdictions.
- Registrations should not be suspended or cancelled without adequate opportunity of being heard.
- Cancellation applications may be disposed of within prescribed timelines.

II. Adjudication, Investigation and Recovery

Issues observed

1. In several adjudication proceedings, replies are sought within periods shorter than those prescribed under law.
2. Personal hearings are not consistently granted before passing adverse orders.
3. CBIC Judicial Cell vide Instructions No. F. No. 390/Misc/3/2019-JC dated November 05, 2024 has issued guidelines for conduct of Virtual personal hearings under GST Laws, however, the request by taxpayers are often not granted.
4. Orders are sometimes passed immediately on the date fixed for hearing without considering subsequent written submissions.
5. Show Cause Notices frequently reproduce investigation reports or worksheets without adequately explaining the basis of the proposed demand.

6. Payments made during investigation through DRC-03 are not always appropriately adjusted while passing adjudication orders.

7. Summons are sometimes repeatedly issued to senior management despite complete cooperation and availability of records.

Suggestions

- Adequate opportunity of being heard should invariably be provided and virtual hearings if asked for, be granted.
- Speaking Show Cause Notices and reasoned adjudication orders should be encouraged.
- Existing CBIC instructions governing voluntary payments during investigation may be uniformly implemented & DRC-03 payments should be automatically adjusted against final liabilities
- Summons should be issued only where genuinely required and repetitive appearances should be avoided where sufficient information has already been furnished.

III. Appeals

Issues observed

1. Appeals relating to registration, refunds and revocation of cancellation continue to remain pending for prolonged periods.
2. Taxpayers whose revocation of cancellation of GSTIN appeals are pending remain unable to file intervening returns resulting in accumulation of late fees.
3. Orders giving effect to appellate relief are often delayed even after appeals are allowed.
4. Refunds sanctioned by appellate authorities are not always released expeditiously.
5. Matters involving Section 16(5) and Section 128A continue to remain pending despite legislative amendments.

Suggestions

- Appeals involving registration and refunds may be prioritised.
- Orders passed by appellate authorities should be implemented within a defined time period.
- Appropriate instructions may be issued for disposal of matters involving Sections 16(5) and 128A.
- Late fee relief may be considered where delay arises due to pendency of departmental proceedings.

IV. Refunds

Issues observed

1. Refund applications continue to remain pending beyond statutory timelines.
2. Deficiency memos are frequently issued in multiple stages instead of communicating all deficiencies together.
3. Refunds from the Electronic Cash Ledger are also subjected to considerable delays despite minimal verification requirements.
4. Upload limitations on the GST Portal restrict submission of supporting documents and taxpayer is forced to submit bulky data physically.

Suggestions

- Statutory timelines for refund disposal may be strictly adhered to.
- All deficiencies should ordinarily be communicated through a single deficiency memo.
- Upload limits for supporting documents should be substantially enhanced.
- Additional document upload facility should be provided while replying to refund notices.

VI. Returns and Input Tax Credit

Issues observed

1. Genuine correction of mistakes in filed returns continues to be restricted.
2. Proposed hard-locking of returns may permanently prevent correction of bona fide errors.
3. Credit Notes rejected by recipients through IMS may unnecessarily increase supplier liability without any dispute resolution mechanism.
4. Implementation issues continue regarding ISD provisions, common RCM credits and cross-charge of common services.
5. Negative blocking of Electronic Credit Ledger continues to be reported despite judicial pronouncements.

Suggestions

- Appropriate amendment mechanisms should continue to remain available.
- IMS functionality may provide resolution mechanisms for disputed Credit Notes.
- Comprehensive clarification may be issued regarding ISD implementation, cross-charge and common input services.
- Appropriate safeguards may be prescribed regarding blocking of Electronic Credit Ledger.

VII. Audit and Scrutiny

Issues observed

1. Different audit formations continue to adopt varying approaches for similar issues.
2. Information already available on the GST Portal is frequently called for repeatedly.
3. Taxpayers often receive simultaneous proceedings from multiple authorities on substantially identical issues.
4. Documentation requirements vary considerably across jurisdictions.

Suggestions

- Standard audit checklists may be prescribed.
- Information already available electronically should ordinarily not be sought again.
- Greater coordination may be established among different formations to avoid duplication of proceedings.
- Uniform documentation standards may be prescribed.

4. Many of the concerns highlighted above do not require legislative amendments and can be addressed through administrative instructions, uniform implementation of existing CBIC guidelines, improvements in GSTN functionality and greater consistency in departmental practices. Such measures would reduce avoidable litigation, enhance taxpayer confidence and further the objective of ease of doing business while protecting Government revenue.

We request that the issues and suggestions contained in this representation may kindly be examined and forwarded to the appropriate authorities for necessary action. We would be pleased to provide any further clarification or assistance that may be required.

Thanking you,

Yours faithfully,

For The Goods & Services Tax Practitioners' Association of Maharashtra

	Sd/-	**Sd/-**
Adv. Parth Badheka	**CA Pranav Kapadia**	**CA Umang Talati**
President	**Chairman**	**Convenor**

Law and Representation Committee

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