

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

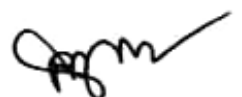
INSTRUCTION NO. 13/2023-GST

Dated Dispur the ¹⁴ December, 2023.

Subject: Regarding notice issued based on IIT Big Data Software.

No. CT/GST-40/2020/108.— Attention is invited to the IIT Big Data Software which has been procured by Commissionerate of Taxes, Assam for ease of operation for their jurisdictional offices. With the help of this software automated notices (in DRC-01) can be generated, based on different parameters. Representations have been received that, that even though, taxpayers have been assessed for cases like scrutiny, audit and advisory / summons etc, but notices have been issued again in those cases for the FY. 2017-18 and 2018-19. Considering that in the initial years of GST implementation a lots of practical difficulties were encountered, it is hereby advised to drop the proceedings keeping in mind the following instructions.

1. In those cases, where audit proceedings have been completed, the notices again given using IIT Big data software needs to be dropped.
2. The cases where return scrutiny proceedings have been completed and notices again issued using IIT Big data software, needs to be dropped to the extent of para which are already covered in previous notice.
3. The cases where advisory/summons proceedings have been completed and notices again issued using IIT Big data software, needs to be dropped to the extent of para which are already covered in advisory/summons proceeding.
4. The cases where the proceedings are initiated or going on u/s. 74, then notice issued using IIT Big Data Software needs to be dropped subject to information given to concern officials for inclusion of such para in their proceedings.
5. The cases where voluntary payment have been made in DRC-03 or where DRC-07 had been issued, on such grounds then notices issued using IIT Big Data needs to be dropped after due verification.
6. The cases where, only invoices were issued without movement of goods, in those cases proceedings are to be done u/s 122 and notice issued using IIT Big data needs to be dropped.
7. In cases of blocked credit u/s 17(5) where system generated HSN / SAC Code were used to issue notices it may be possible that credit may be eligible to such taxpayer involved in the business of same goods / services. (For example, taxpayer involved

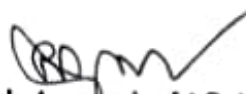


in the business of trading of vehicle, then such taxpayer is eligible for credit on purchase of vehicle). In such cases, Proper Officers shall examine relevant facts along with supporting records and take decision on case to case basis, in accordance with law.

8. In those cases, where ITC reversals under Rule 42/43 in respect to non-business transactions or exempt supply is applicable, then due verification needs to be verified as per notice issued. Further, on purchase and sale of exempted supplies, ITC reduction under rule 42/43 to be carried out based on actual turnover as per return filed and due process of verification to be followed. In no case, any clarification shall be obtained from the taxpayer, unless it is under exceptional circumstances.
9. With respect to above mentioned criteria, where notices are not required to be dropped then in those cases, notice shall be served in appropriate manner. An opportunity of being heard is to be given to the taxpayer and proceeding to be concluded in time bound manner.

The above instructions shall be followed strictly. The cases where the notices are required to be dropped then, neither any written submissions is to be called for nor a taxpayer is required to be called for any personal hearing. In such cases, the Proper officer after recording reasons shall drop the proceedings on the basis of facts and contents of each cases. A taxpayer must be informed about dropping of proceeding without fail, wherever applicable.

All Proper Officer must strictly adhere to the legal provisions and relevant guidelines/circulars in this regard. Strict action will be taken for non-compliance. Moreover, it should be ensured that no harassment is caused to any taxpayer and due tax is received by the department.



(Rakesh Agarwala, IAS,)

Principal Commissioner of State Tax, Assam,
Dispur, Guwahati