

INDIRECT TAX

GST – Improving Taxpayer Experience

UPDATE NO. 24 OF 2022



Lakshmikumaran
& Sridharan
attorneys

exceeding expectations
SINCE 1985



Excise and Taxation Department, Government of Haryana has recently issued two Orders *vide* Memo No. 362/GST dated 19 May 2022 and Memo No. 367/GST-2 dated 24 May 2022 to improve taxpayer experience under the administrative control of the State.

Salient features as per Memo dated 19 May 2022:

Issues	Decisions
Officers visit the taxpayers without proper authorisation	• The officials shall not enter without display of proper identity card. • No official shall visit without proper authorisation. • Tax inspectors shall only visit in case of physical inspection under Rule 25 of the HGST Rules or as part of search, inspection or audit operation.
Harassment of complainants by repeatedly calling them for production of documents and giving statement	• While it is important to give a reasonable opportunity of being heard, repeated summons and calling for records should be discouraged.
Issuance of communication/ summons / letters without proper identification or tracking numbers	• No letter should be sent without generating an ID from BO web system. • The ID can be generated using Enforcement / Enquiry module of BO web system where system does not provide for specific functions. • Where BO web system does not work, the ID shall be the E-Office number generated for the file. • Where the same is not possible, approval shall be taken from immediate superior authority for sending a letter with no online ID or Excise and Taxation Commissioner may exempt specific categories.
Mechanism in respect of blocking of input tax credit	• Where blocking of ITC is not in accordance with provisions of law, the same must be unblocked. • If the conditions for disallowing the debit of electronic credit ledger no longer exist, the debit may be allowed. • Priority should be given to ITC blocked for more than one year. W.e.f. 1 May 2022, GSTIN has initiated automatic unblocking of such ITC.

Salient features as per Memo dated 24 May 2022:

It has been instructed that since law does not mandate physical appearance / personal statements of the applicants at the time of processing of their registration, such practice shall be discouraged. Further, the documents required in support of application for registration are already specified in Form GST REG-01. Hence, the proper officer shall not seek any extraneous documents for processing the applications, unless some doubt or suspicion arises.



L&S Comments:

The above Orders are expected to provide a major relief to taxpayers by saving them from unnecessary harassment and also ensuring that the ITC of taxpayers is not blocked as a routine activity by GST officials, which contravenes the statutory provisions.

LOCATIONS

NEW DELHI

5 Link Road, Jangpura Extension,
New Delhi 110 014
PHONE: 011-4129 9800

B-6/10, Safdarjung Enclave,
New Delhi 110 029
PHONE: 011-4129 9900
E-MAIL: Lsdel@lakshmisri.com

MUMBAI

2nd Floor, CNERGY IT Park,
Old Standard Mill,
Appa Saheb Marathe Marg,
Prabhadevi,
Mumbai 400 025
PHONE: 022-2439 2500
E-MAIL: Lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street,
Chennai 600 006
PHONE: 044-2833 4700
E-MAIL: Lsmads@lakshmisri.com

BENGALURU

World Trade Center,
No. 404-406, 4th Floor, South Wing,
Brigade Gateway Campus,
No. 26/1 Dr. Rajkumar Road,
Malleswaram West,
Bengaluru 560 055
PHONE: 080-4933 1800
E-MAIL: Lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road,
Opp. Methodist Church, Nampally,
Hyderabad 500 001
PHONE: 040-2323 4924
E-MAIL: Lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad 380 009
PHONE: 079-4001 4500
E-MAIL: Lsahd@lakshmisri.com

PUNE

607-609, Nucleus,
1 Church Road, Camp
Pune 411 001
PHONE: 020-6680 1900
E-MAIL: Lspune@lakshmisri.com

KOLKATA

2nd Floor, Kanak Building,
41, Chowringhee Road,
Kolkata 700 071
PHONE: 033-4005 5570
E-MAIL: Lskolkata@lakshmisri.com

CHANDIGARH

SCO No. 59, 1st Floor,
Sector 26, Madhya Marg,
Chandigarh 160 026.
PHONE: 0172-492 1700
E-MAIL: Lschd@lakshmisri.com

GURUGRAM

OS2 & OS3, 5th Floor,
Corporate Office Tower,
AMBIENCE Island, Sector 25-A,
Gurugram 122 001
PHONE: 0124-477 1300
E-MAIL: Lsgurgaon@lakshmisri.com

PRAYAGRAJ (ALLAHABAD)

3/1A/3, (Opp. Auto Sales)
Colvin Road, Lohia Marg,
Prayagraj 211 001
PHONE: 0532-242 1037/242 0359
E-MAIL: Lsallahabad@lakshmisri.com

KOCHI

1st Floor, PDR Bhavan,
Palliyil Lane, Foreshore Road,
Ernakulam,
Kochi 682016
PHONE: 0484-486 9018/486 7852
E-MAIL: Lskochi@lakshmisri.com

JAIPUR

2nd Floor (Front side),
Unique Destination, Tonk Road,
Near Laxmi Mandir Cinema Crossing,
Jaipur, Rajasthan 302 015
PHONE: 0141-456 1200
E-MAIL: Lsjaipur@lakshmisri.com

NAGPUR

1st Floor, HRM Design Space, 90-A,
Next to Ram Mandir, Ramnagar,
Nagpur - 440033
PHONE: +91-712-2959038/2959048
E-MAIL: Lsnagpur@lakshmisri.com

www.lakshmisri.com



**Lakshmikumaran
& Sridharan**
attorneys

exceeding expectations
SINCE 1985

DISCLAIMER: This update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and is not for advertising or soliciting. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents.

To unsubscribe, please mail to update@lakshmisri.com

© 2022 Lakshmikumaran & Sridharan. All rights reserved.