



How to reply Show Cause Notices, Summons and other Communications under GST

By:

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“GST की राह में, आपका दोस्त”

Issuance of SCN

Issuance of SCN - Statutory Provisions

Particular	Section 73	Section 74
Situation of proposing GST demand of tax interest, penalty etc	When tax is not paid or short paid or wrong availment or utilization of ITC or refund is erroneously refunded <u>5 REASONS</u> For reason other than fraud or willful mis-statement or suppression of facts to evade tax	For reason of fraud or willful mis-statement or suppression of facts to evade tax <u>SAME 5 REASONS WITH THE FRAUDULENT INTENT</u>
Time limit for issuance of SCN	3 month prior to issuance of order	6 month prior to issuance of order
Time limit for passing of order	Within 3 year from the due date for furnishing of annual return for financial year to which tax has not paid or short paid or wrong availment or utilization of itc relates to or 3 years from the date of erroneous refund	Within 5 year from the due date for furnishing of annual return for financial year to which tax has not paid or short paid or wrong availment or utilization of itc relates to or 5 years from the date of erroneous refund

Sec.75(3) says on directions of Appellate Authority or Tribunal or Court, AA has a time of two years to pass orders

Basis of issuance of an SCN/Demand notice

Offence

"Offence" shall mean any act or omission made punishable by any law for the time being in force. [Section 3 (38) of General Clauses Act, 1897]
NOT DEFINED UNDER CGST ACT.

An 'offence' would always mean an act of omission or commission which would be punishable by any law for the time being in force. [**SEBI v. Ajay Agarwal**, (2010) 3 SCC 765 (773), para 29]

Mere an intention to commit an offence would not constitute an 'offence' as a will is not to be taken for deed unless there be some external act showing progress towards maturing and effecting act. [**Ramkripal v. State of M.P.**, (2007) 4 SCR 125]

What is an SCN ?



- In order to adhere to the **principles of natural justice**, before raising any tax demand,
 - ❖ a **notice informing the offence made by the assessee** has to be issued (generally referred to as Show Cause Notice),
 - ❖ asking the person chargeable with tax to **show cause as to why the specified amount of tax** should not be demanded from him.
- The issuance of SCN **grants an opportunity** to such person to defend himself before adjudication.
- The person to whom such notice has been issued can contest the demand by **filling a reply** to the show cause notice and also by **appearing before the adjudicating authority personally**.
- Only after going through the submissions, **Speaking Order** can be issued.

Show cause notice is a primary step for initiating recovery proceedings

In Re M/s. L C Infra Projects Pvt. Ltd. v. Union of India [2019] 109 taxmann.com141 (Karnataka), Karnataka High Court held that:

"The issuance of Show Cause Notice is sine qua non to proceed with the recovery of interest payable thereon under Section 50 of the Act and penalty leviable under the provisions of the Act or the Rules.

Undisputedly, the interest payable under Section 50 of the Act has been determined by the third respondent-Authority without issuing Show Cause Notice, which is in breach of principles of natural justice. It is trite law that any order passed by the quasi-judicial authorities in contravention of the principles of natural justice, cannot be sustained.

Similarly, after determination of the interest liable to be paid by the petitioner, no notice has been issued before attaching the bank account of the petitioner. There is a lapse on the part of the third respondent-Authority. The notion of the third respondent Authority that Section 75(12) of the Act empowers the authorities to proceed with recovery without issuing Show Cause Notice is only misconceived. The said Section is applicable only to the self-assessment made by the assessee and not to quantification or determination made by the Authority."

In 'Metal Forgings v. Union of India' Appeal (civil) 2029-31 of 1995 - SUPREME COURT OF INDIA, the Supreme Court held that

Show cause notice is a mandatory requirement for raising demands and that communications, orders, suggestions or advices from department cannot be deemed to be a show cause notice.

In Supreme Court, Union of India & Ors. v. Madhumilan Syntex Pvt. Ltd. & Anr., 1988(35) ELT 349 (SC)

The Supreme Court has held that unless the show cause notice was issued u/s 11A of the Central Excises & Salt Act, 1944 and the formalities pursuant to the issue of notice followed by the Department, the Department was not entitled to collect the differential duty (short levy or non-levy) due from the assessee.

S.L. Kapoor v. Jagmohan 1980, Supreme Court held that:

"The non-observance of natural justice is itself prejudice to any man and proof of prejudice independently of proof of denial of natural justice is unnecessary."

Canara Bank v. VK. Awasthy 2005 (3) TMI 476 - Supreme Court

The decisions on the quantum of punishment and of the Division Bench regarding alleged violation of the principles of natural justice cannot be maintained and are set aside

Master Circular No. 1053/02/2017-CX on Show cause notice, Adjudication and recovery dated 10.03.2017, clarified that:

"Show Cause Notice (SCN) is the starting point of any legal proceedings against the party.

It lays down the entire framework for the proceedings that are intended to be undertaken and therefore it should be drafted with utmost care.

Issuance of SCN is a statutory requirement and it is the basic document for settlement of any dispute relating to tax liability or any punitive action to be undertaken for contravention of provisions of Central Excise Act and the rules made thereunder.

A SCN offers the noticee an opportunity to submit his oral or written submission before the Adjudicating authority on the charges alleged in the SCN.

The issuance of show cause notice is a mandatory requirement according to the principles of natural justice which are commonly known as audi alteram partem which means that no one should be condemned unheard."

When is an SCN issued ?

Show Cause Notice is the first stage of litigation under GST

SCN is to be issued for proposing any demand of tax, interest, fees, or penalty and is required to be issued for taking action with respect to payment of tax collected from any person which has not been deposited with the govt. ex-chequer.

Under GST, the department is required to issue SCN when:

- Tax is not paid or short paid; or
- Tax is erroneously refunded; or
- Input tax credit is wrongly availed or utilized; or
- Any demand of tax , interest, fee or penalty is to be proposed.

Examination of SCN

Since SCN is the foundation of notice 's defense and departments allegations, therefore noticee should critically examine the SCN

- ▶ SCN must be issued within the time limit as prescribed u/s section 73 or 74 of the act. It should be issued along with document relied upon by Department. However if RUD's are made available subsequent to receipt of SCN , then the date of receipt of RUD's shall be considered as date of receipt of SCN.
- ▶ In case of M/s. Lord Chloro Alkali Versus Special Director Enforcement Directorate 2017 (9) TMI 491 - DELHI HIGH COURT, The court quashed the SCN on as department has imposed baseless vague and sketchy allegations. Further, it is a settled principal of law that the burden of proof is upon him who affirms - not on him who denies".
- ▶ It has been held in following judgments that merely making the relied upon documents available for inspection is not sufficient and copies of the relied upon documents have to be furnished:
 - Santogen silk mills v CCE - 2003(157) ELT 208-CESTAT Mumbai
 - PGO Processors P.LTD v CE - 2000(122) ELT 26- Rajasthan High Court

SCN cannot be vague. It is the first step towards litigation

- ▶ SCN must be issued clearly stating the allegations and the contraventions leading to issuance of the SCN
- ▶ Classification must be rightly specified.
- ▶ Cannot be based on mere assumptions
- ▶ In *Kaur & Singh vs. C.C.E., New Delhi*, Supreme Court held that the appeal can be disposed off in favor of assessee on a very short ground
- ▶ Statutory provisions must also be stated. If once relief has been granted, a subsequent demand should not be issued on the same grounds
- ▶ Must be supported with evidences and statements of the assessee RUDS
- In the case of **M/s Brindavan Beverages (P) Ltd** [2007(213) ELT487(SC), Hon'ble SC observed that; *"The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the noticee was not given proper opportunity to meet the allegations indicated in the show cause notice."*

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Powers vested by the issuing authority & receipt of SCN

- ▶ SCN must be issued by the designated authority based upon the monetary limits.
- ▶ Inspector OR superintendent does not have power to issue the SCN (only carry out the enquiry proceedings)
- ▶ **Jurisdiction**, The noticee should examine whether the notice is issued by its jurisdictional proper officer and if not then it can be challenged on this ground
- ▶ Delivery of Notice in terms of section 169

In the case of *Kashi Bartan Bhandar [2018 (11) TMI 556]* - Allahabad High Court observed and held as under:

- *the Assistant Commissioner could not come to any conclusion that all previous modes as prescribed under Section 169 are not practicable for the service of notice and has directly resorted to service by affixation. Documentary evidence pertaining to all other methods were not proved in the court of law. Thus, it was concluded that the assessee was never served with the SCN, therefore, the impugned order is not at all sustainable.*

Settled principles

Invocation of Extended period cannot sustain wherein

- Issue involves interpretation of law
- Bonafide act
- Issue remained the subject matter of litigation for a considerable period of time
- Where the confusion exists or the general practice is not to charge tax.

Legal Positions

- ❑ Element of fraud, collusion etc is must. Once entire data is disclosed in ST-3 the extended period cannot be invoked. [*Scott Wilson Kirkopatrik (I) Pvt Ltd. Vs. CST Banglaore (2007) 8 STJ 358 (CESTAT Bangalore)*]
- ❑ Extended period cannot be invoked where the department itself is not clear about the facts. [*Nexcus Computers Pvt Ltd Vs. CCE (2008) 9 STR 34 Chennai Tribunal*)]

Contd.....

- ❑ Extended period cannot be invoked where the department was aware about the facts as the assessee provided the requisite information. [**Gujarat Ambuja Exports Ltd. Vs. UOI (2012) 26 STR 165 (Gujarat HC)**]
- ❑ Mere failure to declare would not amount to wilful suppression since for wilful suppression the positive act from the side of the assessee shall be found. [**Infinity Infotech Parks Ltd. Vs. UOI & Others 2012 - TIOL - 987 (Delhi High Court)**]
- ❑ The **SC** in the case of **Collector v. Chemphar Drugs 1989 (40) ELT 276** mere inaction or failure, on part of manufacturer, will not amount to suppression of facts. What is required is conscious or deliberate withholding of information for saddling the assessee with liability of tax for extended period of five years.
- ❑ A false statement becomes 'willful' if it is deliberate or intentional. It is not willful if the statement is accidental or inadvertent. A statement will not be misstatement only because full facts were not disclosed. **UOI v. Rajasthan Spinning & Weaving Mills (2009) 238 ELT 3 (SC)**.

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Is it Feasible to Adjudicate within time prescribed u/s 73/74

- Department to issue SCN at least three /six months prior to time limit as laid down under sub-section 10 of Section 73/74.
- Within period of three /six months, the following is required to be done
 - Supply of documents
 - Supply of expert report relied upon by the department
 - Arranging expert report by the assessee in defense
 - Examination of witness relied upon by the Department or Assessee
 - Cross-examination of the witnesses of both the sides
 - Opportunity of personal hearing
 - Order is to be passed
- Whole exercise seems to be impossible
 - As a result, either any of the step would be left out or no adequate and proper opportunity of personal hearing or no opportunity the assessee to defend the case.

Recovery without issuing SCN

In case of **M/s. L C Infra Projects Pvt. Ltd. [2019 (8) TMI 84]** -Karnataka High Court it was observed that:

- The issuance of Show Cause notice is sine qua non to proceed with the recovery of interest payable thereon under Section 50 and penalty leviable under the provisions of the Act or the Rules.
- Undisputedly, the interest payable under Section 50 has been determined by the Authority without issuing Show Cause Notice, which is in breach of principles of natural justice. It is settled principle of law that any order passed by the quasi-judicial authorities in contravention of the principles of natural justice, cannot be sustained.
- Thus, it is apparent that action of the third respondent is perverse and illegal and the same deserves to be set aside.

Section 160(2): Validity of SCN

The service of any notice, order or communication shall **not be called in question, if the notice**, order or communication, as the case may be, has **already been acted upon** by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalized pursuant to such notice, order or communication.

Requisites of filing reply to SCN

- Opportunity of Being Heard
 - Whenever SCN is intended to enhance the liability of assessee or reduce the amount of refund, a reasonable opportunity of being heard must be extended and it can not be denied by the revenue. Sec.75(4) also says when adverse order is sought to be passed, personal hearing is must.
- Computation of Demand
 - At times the computation of the amount demanded is not available or has been wrongly computed by the department a re-computation is necessary as it may lead to reduced liability. Any how if in a situation a recomputed liability tends to be more than the liability computed by the department, one need not worry as the department cannot go beyond what has once been proposed under the SCN.
- Department to adjudicate only on the issue mentioned in the SCN
 - Department cannot go beyond what is mentioned in SCN so keeping in mind this principle a reply must be filed to the point.
- Correct interpretation of law must be relied upon
 - One must self interpret the law and the same must be supported with numerous identical case laws along with department circulars, educational guides, notifications etc. (circulars and educational guides are binding on the department no on the assessee)
- Resort for an expert opinion

Requisites of filing reply to SCN

In case of **Gokak Patel Volkart Limited vs Collector Of Central Excise 1987**, Supreme Court held that statutory scheme requires

- ☐ Issue of SCN
- ☐ Consideration of representation
- ☐ Then determination of demand

Document Identification Number

Circular No. 128/47/2019-GST dated 23-12-2019- Generation & Quoting of DIN

- **Mandatory Generation and quoting of DIN w.e.f from 24-12-2019:** In respect of all communications (including e-mails) sent to tax payers/others by officers.
- **Document not containing DIN invalid:** If any specified communication which does not bear the electronically generated DIN, shall be treated as invalid and shall be deemed to have never been issued.
- **Exceptions:**
 - ✓ In exceptional circumstances communications may be issued without an auto generated DIN; Only after recording the reasons in writing .
 - ✓ Also, such communication shall expressly state that it has been issued without a DIN.

Document Identification Number

- ✓ when there are technical difficulties in generating the electronic DIN, or
 - ✓ when communication regarding investigation/enquiry, verification etc. is required to issue at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.
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- Any communication issued without an electronically generated DIN in the exigencies mentioned shall be **regularized within 15 working days** of its issuance,

Reply to SCN- Key Points

- While acknowledging the SCN, always remember to put date and time over the acknowledgement copy.
- If a SCN is being served, there is no point in avoiding to receive it. It has to be received and then contested. Non receipt is sometimes considered as a service.
- It would be advisable to pay GST before SCN is issued. SCN cannot be issued for the amounts already paid.

Reply to SCN- Key Points

- Whenever SCN is intended to enhance the liability of assessee or reduce the amount of refund, a reasonable opportunity of being heard must be extended and it cannot be denied by the revenue.
- Amount of tax, interest and penalty demanded cannot be in excess of amount specified in the notice as per Section
- At times the computation of the amount demanded is not available or has been wrongly computed by the department. In such cases a re-computation is necessary as it may lead to reduced liability.

Reply to SCN- Key Points

- Department can adjudicate only on the issue mentioned in the SCN. No demand can be confirmed on the grounds other than the grounds specified in notice
- It is advised to read the SCN thoroughly. If you have not understood any point mentioned then read it again and again till you understand.
- The Noticee should take every possible defense in accordance with the relevant statutory provisions, rules, notifications, favorable circulars and relevant case laws.
- Office copy must be kept in record which should be exact copy of whatever is submitted to department.
- If same documents are demanded again and again, please submit it as many times as asked for but don't forget to mention and attach the proof for submitting the same earlier.

Reply to SCN- Key Points

- Verify the documents before submitting to the department and also take approval of the consultant, if possible.
- In case of revenue neutral situations, such as:
 - ✓ Non Payment of Reverse Charge
 - ✓ Non levy of GST on transactions made between distinct persons.

Noticee may take a stand that in these situations, if compliance is not made then at the same time, no loss to revenue is also occurred.

As tax paid by one would have been available to another distinct person as recipient. So, in that case a defense may be taken to drop this and charge a nominal penalty for noncompliance of the provisions of law.(Jet Airways (I) Ltd. v. Comm. of Service Tax Mumbai A/88840-88844/16/STB)

- Wherever the department has placed reliance on the statement of the third party and the same is not made available to the noticee, hemust ask for the same and cross-examine it.(Basudev Garg v. Comm. of Customs- 2017 (48) STR 427 - Delhi High Court)
- Wherever department has relied upon a case law in SCN, noticee should read it carefully and try to distinguish his case from the relied upon judgment.

Reply to SCN- Key Points

- Give Point-wise Reply
- Always give reply or explanation to all points mentioned in SCN and wherever necessary, substantiate the reply with documentary evidences.
- Detailed reply may be submitted along with earlier decided case laws.
- A list of evidences on which you are relying must also be submitted.
- Proper reply paves the way for effective Future litigation.
- Last but not the least, If it is found to the assessee that he has a weak case to contest then, it is advisable to pay GST before a show cause notice is issued for the same as SCNs cannot be issued for the amounts already paid.

PRESENCE OF ADVOCATE AT THE TIME OF RECORDING OF STATEMENT

SC permitted the presence of Counsel for assessee to be interrogated U/s 108 of the Customs Act, 1962. However, the presence of Counsel beyond the hearing distance but within the visible distance - general law is that Advocate cannot accompany the person who is interrogated. *M.K. Kundia Vs. Union of India* 2015 (319) ELT 9 (SC).

Practical Issues Contd.....

CROSS EXAMINATION OF PERSONS WHOSE STATEMENT DEPTT IS RELYING:

- ❑ The Allahabad High Court in *CCE, Meerut vs. Parmarth Iron Pvt. Ltd.* [MANU/UP/2113/2010 : 2010 (260) ELT 514 (Alld.)] held-
- ❑ "Evidence-Cross-examination - Revenue if chooses not to examine any witnesses in adjudication, their statements are not considerable as evidence - Statements if relied, then persons whose statements relied upon have to be made available for cross-examination for evidence to be considered.

Practical Issues Contd.....

EXAMINATION OF WITNESS:

- ❑ The Punjab & Haryana High Court in the case of *G-Tech Industries vs. Union of India* MANU/PH/1118/2016 held:-
 - ❑ Section 138 Indian Evidence Act, 1872 sets out the sequence of evidence.
 - (i) after the person whose statement has already been recorded before a gazetted Central Excise officer is examined as a witness before the adjudicating authority, and
 - (ii) the adjudicating authority arrives at a conclusion, for reasons to be recorded in writing, that the statement deserves to be admitted in evidence
 - ❑ that the question of offering the witness to the assessee, for cross-examination, can arise.
 - ❑ If the above procedure not followed, which is statutorily prescribed by plenary Parliamentary legislation, is not followed, it has to be regarded, that the Revenue has given up the said witnesses.

Practical Issues Contd.....

NO CROSS EXAMINATION, NO EVIDENTIARY VALUE:

- ❑ Sec. 9D of the Central Excise Act 1944 (equivalent to Section 136 of CGST Act), such statements lose its evidentiary value if cross examination is not allowed.
- ❑ MANU/CE/0405/2003 : 2004 (163) ELT. 255 (T) HarichandKidarnath Khanna Vs. CCE
- ❑ MANU/CS/0102/2014 : 2014. TIOL. 1032. CESTAT. AHM Mahesh Silk Mills Vs. CCE.
- ❑ 2010 (261) ELT. 803 Shree Industries Ltd. Vs. CCE
- ❑ MANU/UP/1995/2014 : 2014 (309) ELT. 411 (All) Continental Cement Co. Vs. UOI
- ❑ MANU/GJ/0467/2014 : 2014 (308) ELT. 655 (Guj) CCE Vs. Saakeen Alloys Pvt. Ltd.
- ❑ MANU/CS/0138/2014 : 2014 (309) ELT. 698 (T) Jay Bhavani Metal Co. Pvt. Ltd. Vs. CCE
- ❑ MANU/CE/0624/2014 : 2015 (316) ELT. 162 (T) Shivalyalspat & Power Ltd. Vs. CCE
- ❑ MANU/CE/0281/2012 : 2012 (283) ELT. 563 (T) CCE Vs. Renny Steel Castings P. Ltd.

Practical Issues Contd.....

EVIDENTIARY VALUE OF DOCUMENTS PRODUCED:

- ❑ The Section 36A of Central Excise Act, 1944 (now Section 144 of CGST Act) deals with presumption as to certain documents seized from the custody and control of any person. SC in Bareilly Electricity Supply v. Workmen, MANU/SC/0501/1971 : 1971 (2) SCC 617 has observed as under -
- ❑ "when a document is produced in a Court or Tribunal, "mere production of the documents does not amount to proof of it or the truth of the entries therein. The writer must be produced and his cross be allowed or his affidavit be filed & further an opportunity accorded to the opposite party who challenges this fact to assess the probative value of the contents of the documents
- ❑ The AA may refuse cross-examination of the informants but AA should invariably allow cross-examination of "seizing officers", "panch witnesses" and "witnesses" whose evidence the AA wishes to rely upon. The AA should bear in mind that cross-examination is an effective tool to test the veracity of the witness and the reliability of his evidence.
- ❑ The Central Board of Excise and Customs in the case of Vaidyanath Agency 1981 ELT page 94 (CBEC) held that the denial of cross-examination of the officer who conducted the inspection of stock is denial of natural justice.

Practical Issues Contd.....

UNDER VALUATION - DEPPT TO ESTABLISH:

- ❑ The SC held, in *CCE vs. Initiating Explosives (I) Ltd.* MANU/SC/7263/2008 that burden to prove undervaluation lies squarely on the Revenue. Department has not put forward any substantial evidence to prove under valuation & charge of under-valuation fails.
- ❑ It is a well settled proposition where documentary evidences are available, the same being primary evidence shall be preferred over oral testimony. *Philip Fernandes vs. C.C.*, MANU/CM/0224/2002.

Practical Issues Contd.....

SHORTAGE OF GOODS RECORDED IN PANCHNAMA, CROSS OF PANCHAS MUST:

- ❑ The Tribunal in *Plastic Duniya vs. CCE* : MANU/CE/0614/2005, Panchas in whose presence, Panchanama was drawn, to test correctness of Panchnama, the appellant can seek cross-examination of the panch witnesses, but the same was declined by the adjudicating authority, therefore, Panchnama regarding the shortages of the goods found by the officers in the factory, could not be accepted as a conclusive evidence for confirming the duty demand against the appellant's company.

Practical Issues Contd.....

ALLEGED FAKE INVOICE- LANDMARK JUDGMENT OF HONB'BLE TRIBUNAL The DB of Tribunal in V.K. Bhuraria and Ors. vs. CCE) : MANU/CE/0200/2018:

- ❑ **FACT:** It is case of department that during period 03.02.2016 to 04.02.2016, appellant procured only invoices without receiving goods. Appellant made payments through banking channel but the same was received back in cash and did not account for the same in their book of accounts. Appellant had purchased cheap raw material from open market for manufacturing finished goods. To cover up such unaccounted purchases and to avail cenvat credit, appellant used to procure cenvatable invoices of prime material from the dealer companies operated by Amit Gupta without accompanying the goods.
- ❑ It is also the case of the department that fictitious transportation charges have been shown for transportation of the goods. The LRs were in the letter heads of defunct transporters namely, M/s. Leo Trans & Logistic, M/s. Sheetal Logistic etc. showing vehicles numbers of LPG tankers, LCB machine, Auto rickshaw etc. Further, the owners, whose vehicle numbers were used to show fictitious transportation by the dealer companies of Shri Amit Gupta, in their respective statements had categorically denied to have transported any consignment of the said dealer companies.

Practical Issues Contd.....

- ❑ It is further alleged that Amit Gupta used to procure unaccounted non-duty paid zinc and copper scrap from the market and supply the same without bills to numerous manufacturers to whom he had provided bills of duty paid zinc scrap, copper rods/copper scrap. By adopting the aforesaid modus operandi, Amit Gupta had facilitated the issue of cenvatable invoices to numerous manufacturers/dealers without accompanying the goods and passed on the cenvat credit of the duty.
- ❑ FINDINGS - The demand of duty is not sustainable merely on the basis of submissions made by transporter of the goods as per the ratio laid down by M/s. Aarya Fibers Pvt. Ltd. & others vs. CCE, [2014-TIOL-15-CETAT-. Argument of the learned counsel is that in the present case, there is no evidence of the allegation that huge quantity of material covered by 36 consignments was sold in the open market, with flow back of funds, etc.
- ❑ The case of the department is solely based on the statements of Shri Amit Gupta and other transporters, for which no cross examination was provided. Another witness Shri Sanjeev Magoo in his cross examination has retracted his earlier submissions. The case of the department against the appellant is that only invoices were provided without supplying the goods. In the instant case, it appears that the appellant has availed the cenvat credit on the basis of such duty paying documents and cleared the goods manufactured on payment of duty, which was accepted by the department without any objection.



Thank you!

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