



# All India Federation of Tax Practitioners

(Indirect Tax (GST) Representation Committee)

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Ref. No. ....

Date.....

To,

Date: 28.05.2020

1) The Hon'ble Finance Minister  
Ministry of Finance,  
Govt of India, North Block,  
New Delhi - 110001

2) The Chairman, CBIC,  
Govt of India,  
North Block,  
New Delhi - 110001

3) The Pr. Commissioner(GST-1),  
GST Policy Wing,  
Deptt. of Revenue, North Block,  
New Delhi - 110001

4) GST Council, 5<sup>th</sup> Floor,  
Tower-II,  
Jeewan Bharti Building,  
Janpath, New Delhi - 110001

Hon'ble Madam/sir,

## Sub: Representation on various GST issues

All India Federation of Tax Practitioners, having registered office at Mumbai is an Apex Body of Tax Practitioners being Advocates, Chartered Accountants and Tax Practitioners having more than nine thousand members across the Country practicing before the Income-tax Appellate Tribunal, Sales Tax Appellate Tribunal and GST Appellate Authorities having Benches and jurisdiction in various parts of India. I am proud to say, many Senior Advocates and Senior Councils of various High Courts and the Supreme Court are our members and till date more than seven members of our Association have been elevated as Judges of various High Courts. The object of the AIFTP is to take up various causes and act as a

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- 2 -

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conduit and facilitator amongst the Tax Practitioners, Revenue Authorities, the Central Government and the Members of the Hon'ble Appellate Tribunals, High Courts and the other cogs in the wheels of dispensation of Justice in the fields of tax jurisprudence and to identify and overcome the impediments that may hamper the proper and effective functioning of the provisions of law. We have in the past taken up various issues and have made numerous representations across various fora for the mutual benefit of both the general public and the Revenue Authorities. AIFTP functions through five zones namely East, West, South, North and Central.

About 136 professional associations are our members. We have always been at forefront in representing Direct and Indirect Tax issues faced by our members before various authorities including the Central Government.

We have Central Representation Committees for Indirect tax and Zonal Representation Committees at each zone.

**The Indirect Tax Representation Committee of AIFTP submitted various suggestions on GST Law since its inception and many of these suggestions have been accepted from time to time.**

**The members of our federation and other stake holders are facing various difficulties, which are detailed hereunder, in various compliances and on legal issues under GST which need your immediate attention and kind consideration for remedial action.**

- 1. Input Tax Credit restrictions on purchases from dealers filing Quarterly GSTR-1 - Vide Notification No. 75 / 2019 CT dt.26.12.2019 entitlement of ITC has been restricted to not exceed by more than 10% of ITC available in GSTR-2A as per Rule 36(4). This rule severely hits the taxpayer making purchases from suppliers filing quarterly GSTR-1**

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