

Countering Corruption - GST

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Types of?

- **Registration – Acceptance of application – Giving acknowledgement**
- **Refund – Insisting on what is not needed**
- **Nuisance value – Rejection**
- **Monthly retainer**
- **Per audit/ search member fee**
- **%age of tax saved/ interest liability**
- **Headache – buy peace**
- **Insisting on MD/ CEO for summons**
- **Start contacting/ harassing the customer ...**

A. Action by Taxpayer to prevent

1. Substantial compliance – validated by professional if big
2. Confirmed primary entry – reconciled figures- paid/ filed in time
3. Competent updated inhouse GST in charge/ consultant
4. All issues / advice internally or externally to be documented
5. Refund claims made accurately – complete documentation
6. System of value-based authorization
7. Disclosure of GST related logic/ records

B. Countering Tips

1. Verify jurisdiction – question in writing (also DIN)
2. All oral conversation put on record vide email
3. Reply in time with specific answers to questions asked on record
4. If any doubt on reasonability of enquiry – mark CC to higher officer
5. Nuisance/ harassment starting – escalate to DC & Comm
6. If refund specifically claim interest & if not paid apply
7. Summons – send detailed view in advance + person outside + rebuttal
8. Use RTI for various purposes/ defense options (notice reply)
9. Writ when jurisdiction, arbitrariness, unreasonableness seen
10. Common Issues- represent thru assn.
11. Final social media

THANK YOU
FOR YOUR GENEROUS LISTENING.
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***Demonstrate Firmness
being polite***

