



Bombay Chartered Accountants' Society

Harnessing Talent and Providing Quality Service

7, Jolly Bhavan 2, Ground Floor, New Marine Lines, Mumbai - 400 020 • Tel. : + 91 22 6137 7600

Website : www.bcasonline.org • E-mail : bca@bcasonline.org

President
Abhay Mehta
president@bcasonline.org

Vice President
Mihir Sheth
vp@bcasonline.org

Hon. Jt. Secretaries
Chirag Doshi
js@bcasonline.org
Kinjal Shah
js1@bcasonline.org

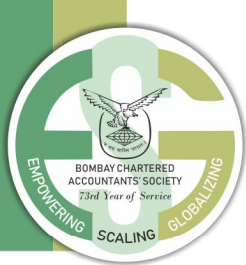
Hon. Treasurer
Anand Bathiya
treasurer@bcasonline.org

Date: 5th August 2021

To

1. The Hon'ble Finance Minister,
Ministry of Finance, North-Block,
New Delhi.
2. GST Council Secretariat
5th Floor, Tower II, Jeevan Bharti Building, Janpath Road,
Connaught Place, New Delhi-110 001
3. Shri M. Ajit Kumar
Chairman,
Central Board of Indirect Taxes & Customs
North Block,
Rashtrapati Bhavan Complex,
New Delhi 110 001.
4. Shri Vivek Johri
Member (GST & Tax Policy)
Central Board of Indirect Taxes & Customs
North Block,
Rashtrapati Bhavan Complex,
New Delhi 110 001.
5. Shri Yogendra Garg
Principal Commissioner (GST)
Central Board of Indirect Taxes & Customs
North Block,
Rashtrapati Bhavan Complex,
New Delhi 110 001.
6. Shri. Rajiv Kumar Mittal
Commissioner, Maharashtra Goods and Services Tax
Maharashtra





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Respected Madam/ Sirs,

Sub: Suggestions on certain provisions on law and procedure related to the Registrations under the GST Act.

We understand that the Government is in the process of taking a review of various legal issues in GST with the objective of clearing the air on certain issues and bringing more clarity and certainty in the law. We have endeavored to contribute to the said process by making the following two brief representations on the various legal and procedural issues on the provisions relating to GST registration in the GST law and rules which are relevant from every taxpayer's point of view.

- a) The representation no. BCAS/IDTC/REP-01/21-22 dealing with legal issues and
- b) The representation no. BCAS/IDTC/REP-02/21-22 dealing with the procedural issues

We hope this will get due consideration and suitable amendments will be carried out in law to give effect thereto. Our team is also in the process of making representation on certain other important topics and the same will be forwarded to you at the earliest.

About BCAS

BCAS is a voluntary organisation established on 6th July 1949, BCAS has presently more than 9,000 members from all over the country. BCAS is a principle-centered and learning-oriented organisation promoting quality service and excellence in the profession of Chartered Accountancy. The organisation is a catalyst to bring out better and more effective Government policies & laws in order to have clean & efficient administration and governance. BCAS makes representations to various authorities



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on different laws as well as on procedural issues, with a view to making them just and friendly to the general public. The representations include pre and post budget memoranda to the Ministry of Finance and Central Board of Direct Taxes and Central Board of Indirect Taxes besides to the Ministry of Company Affairs among others. BCAS conducts various educational activities such as seminars, workshops, residential refresher courses, study circles, lecture meetings, distant learning programs on Service tax and TDS. BCAS conducts free clinics including Accounts & Audit Clinic, Charitable Trust Clinic and RTI Clinic to help the members & non-members in respective areas. Eminent experts provide free advice at these clinics on pre-fixed days. The website of BCAS viz. www.bcasonline.org, apart from giving the latest news, circulars and notifications relevant for professionals, also serves as a "Knowledge Portal", and is an excellent source of information.

For Bombay Chartered Accountants' Society

(CA. Abhay Mehta)

President

(CA. Sunil Gabhawalla)

Chairman – Indirect Tax Committee