



**GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE CHIEF COMMISSIONER OF STATE TAX,
ANDHRA PRADESH:: KUNCHANAPALLI, GUNTUR DIST**

Present: Sri M.Girija Sankar, I.A.S.,

Procds.in CCST's Ref.No. L1 (2)/35/2022-2

Date: 13 .12.2022.

Sub	A.P.Goods and Services Act, 2017 – Scrutiny, assessment and Adjudication - Non-observance of principles of natural justice, non-application of mind, gross negligence or lack of personal involvement of assessing officer – Resulting in raising of high Pitch demands – Grievances received – Certain Circular instructions issued U/s.168 of APSGST Act – Formation of State Level Committee to address such grievances – Orders Issued.
Ref	Instructions issued in CCST's Ref.No. L1 (2)/35-2022, dt. 13-12-2022 U/s.168 of APSGST Act.

In pursuance to the instructions issued in the reference cited, the following State Level Committee is formed to examine the grievances of tax payers relating to high-pitched assessments and its demands.

Sl.No.	Name	Designation	Position in the Committee
1.	Sri D.Ramesh	Commissioner (ST) Audits	Chairman
2.	Sri Y.Kiran Kumar	Jt.Commissioner (Enforcement-1)	Member-Secretary
3.	Smt. G.Kalpana	Jt.Commissioner (Enforcement)-2	Member

The incumbents of the above Posts will become Members automatically in the event of their transfer/promotion.

The jurisdiction and mandate of the Committee is as under:

- 1) The purpose of constitution of this committee is to effectively and efficiently deal with the genuine grievances of tax payers and help in supporting an environment where assessment orders are passed in a fair and reasonable manner. It is also to be noted that this Committee, in no way, can be considered as an alternative/additional appellate authority.
- 2) It provides for initiation of suitable administrative action against the erring officers in case where assessments are found to be high-pitched or where there is non-observance of principles of natural justice, non-application of mind or gross negligence of assessing officer.

- 3) The jurisdiction of the Committee is State and it will receive grievances relating to high-pitched assessment orders passed from the level of Dy. Assistant Commissioners (ST) to Deputy Commissioners (ST). The Head-Quarters of the Committee is CCST Office.
- 4) The Member-Secretary shall ensure that the meetings of the Committee are held at least twice **during** pendency of the grievance petitions and timely receipt of relevant records and other required reports.
- 5) A grievance petition received should be acknowledged. A separate record is to be maintained to deal with such petitions by the Member-Secretary. Such grievances are to be forwarded to the Chairman and Members of the Committee within (3)days of receipt of the grievance.
- 6) The Committee would examine to ascertain whether there is a prima-facie case of High-Pitched Assessment, non-observance of principles of natural justice, non-application of mind or gross negligence of assessing officer.
- 7) The Committee may call for the relevant assessment records to peruse from the concerned assessing officer through the jurisdictional Joint Commissioner (ST). The Committee can also call for the remarks of the concerned jurisdictional Joint Commissioners (ST).
- 8) The Committee may seek inputs from the Joint Commissioner (ST (IT) on system-related issues emanating from the grievance matter under consideration, if considered necessary.
- 9) The Committee would ascertain whether the finding(s) made in assessment order is/are not backed by any sound reason or logic, the provisions of law have grossly been misinterpreted and well-established facts on records have outrightly been ignored. The Committee would also take into consideration whether the principles of natural justice have been followed by the Assessing Officer. Thereafter, the Committee shall decide the merits of the grievance, record remarks and submit report to the CCST.
- 10) The Committee shall dispose of each grievance petition **within (15) days of its receipt.**
- 11) If it is established that unreasonable and high-pitched demands are raised by the assessing officer, a report is required to be submitted within 1 week of disposal of such grievance petition.

Sd/- M.Girija Sankar
CHIEF COMMISSIONER (ST)

To

The Chairman and Members of the Committee

Copy to:

All Senior Officers in the Office of CCST.

All RO & Addl Commissioners (ST) /Joint Commissioners(ST)

All Dy.Commissioners (ST)/Asst. Commissioners (ST) /Dy.Asst.Commissioners (ST) in the State through Addl.Commissioners/Jt.Commissioners concerned