

---

Mopidevi Venkata Ramana Rao  
Former Minister of A.P.  
Member of Parliament  
(Rajya Sabha)  
Member, Standing Committee  
on Steel & Coal

20, Copernicus Lane,  
Beside Central Administrative Tribunal,  
New Delhi 110001  
mpmopidevi@gmail.com  
mp.mopidevi@sansad.nic.in

Dt: 13-03-2024

To

Smt. Nirmala Sitaram Ji,  
Hon'ble Finance Minister,  
Union of India,  
New Delhi,

Respected Madam,

Regarding: Representation received from Andhra Pradesh Tax Practitioners and consultant Association, Andhra Pradesh — Issued faced by the Dealers in **Sec 16(4) of the Goods and Services Tax Act, 2017** — inadvertent mistakes done by the dealers in initial stages of implementation of new enactment — Consider request for one time amnesty — req regards.

\*\*\*\*

I hope this letter finds you well. Enclosed herewith is a representation letter dated 11-03-2024 from the Andhra Pradesh Tax Practitioners and Consultants Association, highlighting a critical issue affecting businesses across India.

The Association has earnestly requested the grant of One Time Amnesty for Section 16(4) in the Goods & Services Tax Act, 2017, covering the period from 1st July 2017 to 31st March 2023. The essence of their plea revolves around the challenges faced by businesses nationwide due to notices issued by the Department regarding non-compliance with provisions outlined in Section 16(4) within the stipulated timeframe as mandated by the Act.

The repercussions of non-compliance have been significant, leading to unnecessary litigations and disruptions in business operations. By addressing this issue, not only will it alleviate the burden on businesses in Andhra Pradesh but also extend its benefits across the entire nation.

In light of the representation received and the potential positive impact it could have on the business fraternity, I urge you to give due consideration to this request. Taking necessary steps to provide amnesty under Section 16(4) would not only foster compliance but also promote a conducive environment for business growth and development.

Your prompt attention and action on this matter would be highly appreciated and would undoubtedly contribute to the welfare of businesses nationwide.

I request you to please consider the representation and do needful,

Looking forward to your positive action in the Matter.

Yours sincerely,

MOPIDEVI VENKATARAMANA RAO  
Member of parliament (Rajiya Sabha)  
President-YSRCP PARTY  
Bapatia Dist., Andhra pradesh