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Union Budget 2023-24: Revamp GST Dispute Resolution Mechanism, Suggest WTC Mumbai



WTC Mumbai says that to have a uniform and consistent application of GST throughout India, the government should set up an independent national GST secretariat



Amid the Union Budget 2023-24, the World Trade Centre Mumbai on Saturday urged the central government to revamp the Goods and Services Tax (GST) dispute resolution mechanism.

"Create a GST Tribunal, or continue and strengthen the present Customs Excise and Service Tax Appellate Tribunal (CESTAT) as a National Indirect Taxes Tribunal, on the lines of the present CESTAT or ITAT, the trade body recommended.

It added that the Authority for Advance Ruling (AAR) and the Appellate AAR should be truly independent bodies and not manned by Departmental officers.

"If an officer is a member of the AAR, they should not carry out executive functions, and should preferably be sent on deputation to an independent ministry such as the Ministry of Law," it said.

It further said that every inspection, search, or seizure must result in either a closure report or in the issuance of a show-cause notice within 60/90 days. Further, no demand should be made or duty collected without a show-cause notice.

Also, the trade body said that petroleum products, electricity, potable alcohol and real estate should be brought under the GST net immediately, without any further delay. Wider the net, the lesser the cascading of taxes which are otherwise levied on these products.

It added, "There is a need to scrap the current multiple GST rate structure and bring in a simple, easy-to-understand single GST rate structure for almost all goods and services with the exception of demerit goods and services."

Meanwhile, WTC Mumbai also said that to have a uniform and consistent application of GST throughout India, the government should set up an independent national GST secretariat headed by a secretary general represented by the centre and the state government officials.

"A tax policy advisory committee co-opting external economists or tax experts can also be formed to assist the national GST secretariat in formulating tax policies," it suggested.