



OFFICE OF THE ADDITIONAL COMMISSIONER (L&J)
DEPARTMENT OF TRADE & TAXES
GOVERNMENT OF NCT OF DELHI
ROOM NO. 501, 5TH FLOOR VYAPAR BHAWAN : NEW DELHI

F. No.1(2)/DTT/L&J/Misc./2019-20/ 77-79

Dated: 01/2/2022

SUB: INDICATIVE GUIDELINES FOR ISSUANCE OF SHOW CAUSE NOTICES (SCNs)

It has been brought to the notice of the Competent Authority that in several instances non-speaking & vague Show Cause Notices (SCNs) are being issued in violation of provisions of the GST Act and Rules made thereunder. In view of the above, it is important that proper diligence is made before issuance of SCNs by the Proper Officers.

A SCN should comprise of the following, though there may be some variations from case to case:

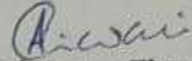
- a) It should be issued only after proper inquiry/investigation i.e. when the facts used are ascertained and allegations are prima facie made out;
- b) It should be strictly in the format & manner prescribed under the GST Act and Rules made thereunder;
- c) It should be clear on facts and legal provisions. Alleged violation of the provisions of law and other anomalies should be clearly brought out in the Show Cause Notice;
- d) Copies of the documents to be submitted or compliance to be made by the noticee should be specifically mentioned in the SCN;
- e) Possibility of additional evidence being needed or additional anomalies being detected should be kept open during the pendency of the proceeding and should also be mentioned in the notice itself;
- f) Copies of the details giving reasons for SCN should be attached with the SCN and Proper Officer should not depend only on the drop down menus on the GSTIN portal;
- g) The prima facie amount due, if any needs to be quantified and should be manifestly specified in the notice itself. Possibility of raising additional demand should be kept and mentioned in notice itself;
- h) It should be clearly mentioned that whether the noticee(s) wishes to be heard in person, apart from filing a written representation, in the matter;

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- i) The authority to which the SCN is answerable should be specifically stated along with Ward, designation, e-mail id etc.;
- j) All SCNs should be disposed off within statutory timelines.

All the Proper Officers shall strictly, and without fail, adhere to the above guidelines while issuing SCNs. Zonal Incharges are also requested to ensure & monitor the compliance of the above guidelines.

This issues with approval of the Commissioner (T&T).


(Anand Kumar Tiwari)
Additional Commissioner (L&J)

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Dated: 01/02/2022

Copy for compliance to:

1. All the Proper Officers/Ward Incharges through Zonal Incharges.

Copy for information to:

1. PS to Commissioner (T&T) for information of Commissioner (T&T).
2. Guard file.


01/02/2022
(Ramesh Kumar)
Assistant Commissioner (L&J)