

# TAX INFO

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Latest update on GST Law: Information regarding **CEOs of large firms/PSUs not to be issued summons at first instance for GST Evasion** based on DGGI Guidelines

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## **CEOs of large firms/PSUs not to be issued summons at first instance for GST Evasion**

Circular dated 14.08.2020 has been issued by Directorate General of GST Intelligence (DGGI) seeking to minimise inconveniences to top executives of firms.

In order to minimise the personal appearance, the DGGI has asked the officers to ensure that a summon for personal appearance is issued only when specifically required. Also, summons should not be issued repeatedly and as far as practicable, a comprehensive statement should be recorded in the first instance itself

The officers have also been advised to be sensitive towards the assessee or party and special attention should be given to elderly, women and children present in the premises under search. "Children should be allowed to go to school, after examining their bags. A woman occupying any premises, to be searched, has the right to withdraw before the search party enters, if according to the customs she does not appear in public. If a person in the premises is not well, a medical practitioner may be called. Religious sentiments of the person under search should not hurt in any way.

As an enforcement agency, it is imperative for the DGGI to maintain a balance wherein investigations should proceed strictly, as per law, while simultaneously ensuring that no excesses are meted out to the taxpayers and their sensibilities are respected.

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