

How to handle SCN (Non-Fraud Cases) issued by the Department for FY 2017-18 by September 30, 2023



As you know, the GST Department is going to pass an Adjudication Order (OIO) for all such SCNs on or before December 31, 2023, hence, a taxable person needs to take the following steps immediately:

Check the following facts for the Preparation of Reply of the SCN:

1. SCN is not beyond Jurisdiction.
2. SCN issued by Officer within Officer's monetary limits.
3. SCN is served within the prescribed mode of service.
4. SCN is not vague and cryptic.
5. SCN must be in a prescribed format and allegations made are detailed out in the SCN.
6. Check validity of Section(s) and Rules(s) invoked for demand alleged in the SCN.

Reply of the SCN:

1. Gather all documents, invoices, and records, etc., related to the SCN.
2. Draft a comprehensive Reply on Facts, Law and Legal Jurisprudence.
3. Reply within time or seek an extended time, if required.
4. Request for a Personal Hearing to be granted for adjudication of the SCN.
5. Submit a Reply of the SCN and keep acknowledgement of the same
6. Prepare Brief or additional submissions, if required, for submission at the time of the Personal Hearing.
7. Track the Progress of adjudication, followed by a Personal Hearing granted.

In conclusion, you can effectively handle the reply of SCN and resolve the matter with careful preparation and professional guidance. Stay informed and Be Proactive.

