

18) **GST registration suspended:** When the GST registration of the taxpayer is suspended or cancelled, many a times assessee is unable to contact or trace the jurisdictional officer for revocation of GST registration. It is time consuming and cumbersome. Address and phone number of the jurisdictional officer should be mentioned on the notices.

19) Sufficient time is not provided if any changes with regard to any compliances are brought through rules to align the change in the software's used by the assesseees.

20) Formation of GST Committee at each District comprising of senior departmental officials and trade leaders.

21) *E-invoicing should not be made mandatory for the taxpayers whose turnover is less than 100 crores for at least 31st March 2022.*

22) If any changes are made to the E-way bill portal as well as GST portal for any compliances, the same should be communicated to the taxpayers by way of email / SMS / Whatsapp or etc.

23) At present notice are sent only on portal and the same are not emailed or sent through post due to which the same gets unattended. Therefore, it is requested that once the notice is put on the portal the officer should inform the assessee through email, message on registered phone and by post.

24) **Ice-cream Manufacturers are not allowed to take the benefit of Composition Levy:**

In the FAQ's on the CBIC portal it is mentioned that "The composition levy is an alternative method of levy of tax designed for small taxpayers whose turnover is up to Rs. 75 lakhs (Rs. 50 lakhs in case of few States). The objective of composition scheme is to bring simplicity and to reduce the compliance cost for the small taxpayers." However, the manufacturers of ice-cream whether small taxpayer or big are not eligible to opt for composition levy under sub-section (1) of section 10 of the said Act vide Notification No. 8/2017. The other two products which are kept out of Composition levy are Pan Masala and Tobacco and manufactured tobacco substitutes. Ice-cream is treated at par with Panmasala and tobacco which is the most favorite food of children and is purely made from milk. All other milk products and chocolates are eligible for this composition levy then why only ice-cream is kept out of this. This restriction is badly affecting the small ice-cream manufacturing units. Therefore, it is requested that the benefit of composition levy should be provided to ice-cream manufacturers and a notification to this effect may kindly be passed at earliest

To make the GST a Good and Simple Tax as it was named when implemented we propose to form a committee which may consist of departmental personnel, ministers, trade associations, tax experts etc under the Chairmanship of the Honourable Finance Minister so that the Act and Rules may be discussed together and the changes which are in the interest of ease of doing business without hampering the revenue collection may be brought. The trade is always with the government for bringing stringent provisions for persons who are following malpractices, but at the same time the burden of the same should not be shifted on the honest taxpayers by making compliances very complicated. The trade is duty bound to increase the tax base for which we need to work together keeping in mind the trader's hardships and the required revenue collection.

If compliances are made easy and trade friendly, we assure that tax base as well as tax collection will increase many folds. We, therefore, request you to kindly take the issues discussed above and the issues which are taken up issue wise in the Annexures enclosed. Trade should also provided with an opportunity to sit together with the concerned authorities to bring solution to the issues raised by us.

Both Amazon & Flipkart have claimed from time to time that they are the most law compliant bodies and if it is so then why they are afraid of any investigation into their business model and business practices and have tried their level best to stall the investigation ordered by the CCI. Let there be a thorough probe by the CCI and these Companies should emerge victorious amidst various complaints made against them from time to time. The CCI investigation into their business model is in fact a credible opportunity for them to become a role model for the trade and industry of India, as claimed by them that they are the real engine of growth of small businesses and also to establish that they are the saviors. All attempts to stall the investigation proceedings by Amazon & Flipkart certainly reinforce the allegations that these Companies are indulged in law violating business model to the thick and thin.

Amazon and Flipkart claim that they are the true marketplace for e-commerce activities in India and helping small traders to grow their businesses and in fact substantial numbers of small traders have grown big under their business model, as per their claims. Their claims sends a message that these Companies are in fact charitable organizations and they took pity on vulnerable conditions of small businesses and therefore providing them bigger opportunities to grow their businesses under the pious and holy umbrella of these Companies and they are the only alternative in India for the small traders to grow. However, we are of the considered opinion that such claims are absolutely unfounded and have no legs to stand. They should be asked to substantiate their claim by providing a list of only top 10 sellers on their portal in the last 5 years which will reveal the fact that names of the same set of sellers will exist during these 5 years as the top sellers which are prominently related to them in one way or the other thereby consolidating the sales into few hands only. These foreign e-commerce entities are habituated to make tall claims about helping and assisting small and medium retailers while ruthlessly destroying the very fabric of our traditional Kirana and small merchants.

However, we would like to mention that the business community of India is quite strong and self dependent and does not require mercy of any foreign entity. We are absolutely not orphan child as perceived by these Companies and are quite competent to ensure our growth within the parameters of the policies defined for the domestic trade of India by the Government and it is not a fallacy but an admitted fact that whatever turnover is generated by the domestic trade in India, is the proven result of hard labour that traders of India have put into their businesses and the level of CSR activities being conducted by the traders in India is much larger than any of the Corporate house including Amazon, Flipkart and others.