User Guide: Procedure to Raise a Grievance by the Taxpayer/ Un-registered Person under AP VAT/ AP GST Act, related to High-pitched /Un-reasonable Demands

Commercial Taxes Department, Government of Andhra Pradesh
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1. Introduction

A taxpayer who feels an Assessment Order is un-reasonable or unjustifiable can approach the Nodal Committee by raising a grievance related to the High-pitched/ Un-reasonable demands.

The Grievances on High-pitched/ Un-reasonable Demands can be raised by the Registered Taxpayer under VAT regime, Registered Taxpayer under GST regime, Un-registered Person as well.

2. Procedure to raise a Grievance on High-pitched / Un-reasonable Demands

- Navigate to GST Services > Grievance on High-pitched / Un-reasonable Demands, and then the below screen will be displayed.
- Check the circle of ‘Registered in VAT’, if the taxpayer is registered under VAT regime. On clicking ‘Registered in VAT’ option, the screen will get extended and then enter ‘Registration No.’ (i.e. TIN)
- Check the circle of ‘Registered in GST’, if the taxpayer is registered under GST regime. On clicking ‘Registered in GST’ option, the screen will get extended details and then enter ‘Registration No.’ (i.e. GSTIN)
- Check the circle of ‘Un-Registered’, if the applicant is Un-Registered Person. On clicking ‘Un-Registered’ option, the screen will get extended and then enter ‘Aadhar No.’

Either the applicant is Registered under VAT regime, Registered under GST regime, or Un-registered Person, the following details will be the same for all;

- Enter ‘Name of the Person/ Trade Name’, ‘Address’, ‘Mobile No’, ‘Email ID’ in the respective columns
Note: Please provide valid Mobile number to receive the Acknowledgment Number through SMS for further reference.

- Enter the ‘Assessment Order No’
- Select ‘Assessment Order Date’, ‘Date of Serving Order’ from the drop-down box (the date format will be dd-mm-yyyy)
- Select ‘Order Period from’ and ‘Order Period To’ (first select the month from the drop-down menu and then enter the year)
- Enter the ‘amount of demand raised’ in Rs/-
- Select the ‘Division and Circle of the assessment order passed’ from the drop-down menu
- Select the ‘Assessment Order Passed By’ from the drop-down menu (i.e. the designation of assessing officer who passed the assessment order)
- Select ‘Order Passed Under’ from the drop-down menu
- Enter the brief description about the grievance in ‘Details of the Grievance’ box
- Click ‘Choose File’ button and upload the ‘Assessment Order’ in PDF.
- Click ‘Submit’ button to submit the Grievance to the Nodal Committee.
On submitting the Grievance successfully, system will generate an acknowledgment for further reference. The Taxpayer will be intimated through SMS regarding the successful submission of grievance.

On submitting the Grievance related to the High-pitched/ Un-reasonable demands, the Nodal Committee will examine the grievance and shall ascertain whether there is any case of High-pitched/ Un-reasonable assessment order passed by the assessing officer within 60 days of receipt of such grievance.