GST Intelligence: Don’t summon top executives initially, avoid excesses

FE BUREAU
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SEEKING TO MINIMISE inconveniences to top executives of firms, the Directorate General of GST Intelligence (DGGI) has issued broad guidelines to officers not to resort to excesses. Top management of big firms, including PSUs, must not be issued summons in the first instance during probe, it said.

“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,” it said in a circular dated August 14.

A summon for personal appearance should only be issued when specifically required and such summons should not be issued repeatedly. Officers should record comprehensive statements in the first instance itself, it said. “Senior management officials such as CEO, CFO, general managers of a large company or PSU should not generally be issued summons at the first instance unless the evidence suggests otherwise,” DGGI said.

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.