



THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

President
CA Mahesh K. Matkholkar
Tel. No. : 022 40153854
Mob. : 9820075966
E-mail : mackholkar@gmail.com

Vice President
Adv. Parth R. Badheka
Tel. No. : 23030011/23030012
Mob. : 9819081103
E-mail : badheka.parth@gmail.com

Hon. Treasurer
Adv. Vinod K. Mhaske
Tel. No. : 9136187740
Mob. : 9821367117
E-mail : vinodtasmaster@rediffmail.com

Hon. Jt. Secretary
CA Jatin Chheda
Tel. No. : 9867406077
Mob. : 9821449090
E-mail : jatin@cajca.com


Hon. Jt. Secretary
Adv. Bahad C. Thakur
Tel. No. : 022 23809376
Mob. : 9821065244
E-mail : bahadthakur@gsptax.com

Ref: No. A/2024-25/1223

Date: 21st March, 2025

To,

Hon'ble Commissioner of State Tax,
8th Floor, GST Bhavan, Mazgaon,
Mumbai - 400010


कर सहायक,
राज्यकर आयुक्त,
वस्तु व सेवा कर विभाग,
महाराष्ट्र राज्य मुंबई.
संघे कार्यालय.

Sub: Urgent Representation Issues in ISD Registration

Respected Sir,

1. At the outset, we would firstly like to thank you on behalf of our members and the tax payers in general for allowing us to represent them on above issue being faced by the taxpayers under the indirect tax laws.
2. The Goods and Service Tax Practitioner's Association of Maharashtra (GSTPAM) is a State-level body of Sales Tax Practitioners' established in the year 1951. The Association has its membership spread all over the State of Maharashtra comprising of Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in GST, VAT, Service tax and allied laws. The Association has Regional Centres at district places to cater to the needs of members practicing in various districts of Maharashtra.
3. Sir, as you are aware The Finance Act, 2024 has introduced an amendment in the CGST Act, 2017 under Sec 20 making the Input Service Distributor (ISD) mechanism mandatory for businesses availing Input Tax Credit (ITC) on common input services with effect from 1st April 2025. Prior to 1st April 2025 ISD mechanism was not mandatory.
4. It has been observed that taxpayers having multiple registrations (having same PAN) who have to mandatorily apply for ISD registration under the aforementioned provisions are facing significant challenges. Officers are requesting varied sets of documents for granting ISD registration, despite taxpayers having regular registration with the same set of documents and filing taxes regularly.

Furthermore, officers are refusing ISD registrations and are insisting on photographs of the Place of Business, even though the ISD is merely an office of the taxpayer designated for credit distribution purposes. This is absolutely against 'ease of doing business' causing unnecessary hardship to the taxpayers.

5. In light of this, we kindly request that ISD registration, being mandatory, should be granted automatically.

Additionally, and without prejudice to the above, we urge the issuance of a Trade Circular or SOP to clearly outline the required documents for ISD registration in order to ensure consistency and avoid unnecessary difficulties for taxpayers.

6. In the view of the above, it is requested that proper instructions may be issued for accepting the application for registration. We thankfully request your honour to consider the above issues.

7. Sir/Madam, we shall be happy to meet you personally and explain the situation. The issue requires your immediate attention and intervention.

Thanking You

For The Goods & Services Tax Practitioners' Association of Maharashtra

Sd/-
CA Mahesh Madkholkar
President

Sd/-
CA Sujata Rangnekar
Chairman
Law and Representation Committee

Sd/-
CA Umang Talati & Adv. Monarch Bhatt
Jt. Convenor

Sd/-