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NEWSLETTER

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From the Desk of the Director

As per press reports, the Government is considering disabling the editing option in the monthly summary return in FORM GSTR-3B once the return is auto-populated from GSTR-1 and GSTR-2B.

Broadly, the following are the objectives behind this move.

- ✔ Reduce mismatches
- ✔ Tighten ITC checks
- ✔ Better tracking of defaulting suppliers
- ✔ Push towards automated GST compliance

The proposal is expected to be placed before the GST Council for approval at a forthcoming meeting. If approved by the GST Council, the proposal could fundamentally alter the return filing process by requiring taxpayers to file GSTR-3B largely on the basis of invoice-level data already uploaded into the GST portal, leaving little scope for manual intervention.
We are in the process of critically examining Government's proposal and possible issues that may crop up as and when the new system is implemented.
We shall keep you posted on further developments.

With Kind Regards,

Sunil Nair
Director

NEWS

GSTN introduces automated Annexure-B utility for GST refunds

The Goods and Services Tax Network (GSTN) has introduced a major change in the GST refund filing process by implementing an automated validation utility for Annexure-B ITC (Input Tax Credit) Statement) to be filed along with Form RFD-01. Earlier, taxpayers and professionals were preparing Annexure-B manually in PDF or Excel format and uploading it as a supporting document with the refund application.

However, under the revised mechanism, Annexure-B is now required to be prepared through the prescribed validation utility and uploaded in JSON format, which gets directly integrated with the refund application on the GST Portal.

This change is not merely a shift from PDF to JSON format, but a complete transition toward a system-driven and validation-based refund processing mechanism. The new utility performs automated checks and validations before allowing submission of refund data.

Through this process, GSTN intends to increase transparency, reduce manual scrutiny, and improve accuracy in GST refund claims. Under the updated utility, several additional reporting parameters have been introduced. Taxpayers are now required to separately disclose blocked Input Tax Credit under Section 17(5) of the CGST Act. Further, the utility mandates bifurcation between eligible and ineligible ITC, which has increased the importance of detailed reconciliation between books of accounts, GSTR-2B, and GSTR-3B.

Another important requirement introduced is invoice-wise disclosure of the relevant GSTR-2B period in which the invoice is reflected. This has made vendor compliance and invoice tracking significantly more important for taxpayers claiming refunds.

GSTN has also introduced separate reporting tables for reversals under Rule 38, Rule 42, Rule 43, and Section 17(5) of the CGST Act. Additionally, a separate reporting table for "Other Reversals" has been incorporated into the utility. These additional disclosures indicate that GSTN is moving toward a more detailed and data-centric refund verification framework.

While the new automated utility is a positive step toward digitization and streamlined processing, it has also increased the compliance burden on taxpayers and professionals. Businesses are now required to maintain detailed invoice-level reconciliations, accurate ITC classifications, and proper vendor-wise data management to avoid validation failures and refund objections.

Overall, the introduction of the automated Annexure-B utility marks a significant technological advancement in the GST refund ecosystem. Although taxpayers may initially face practical and operational challenges, the new system is expected to improve the efficiency, transparency, and reliability of refund processing in the long run.

Functioning of GSTAT

GSTAT Order on Constitution of Benches and Categorises of Cases for GST Appeals: GSTAT has constituted benches across various States and Union Territories and categorizing matters into three groups for hearing and case management. It has been clarified that matters involving tax liability below Rs 50 lakh and not involving any question of law may be listed before a Single Bench after scrutiny and approval.
The cases are classified into Category I, II, and III based on disputes relating to classification, ITC, registration, refunds, assessments, recovery, penalties, seizure, confiscation, and provisional attachment.
The order also specifies bench compositions, jurisdictions, hearing schedules, and provisions for virtual, hybrid, and circuit hearings.
(Source: GSTAT Office Order Dated 14/05/2026)

GSTAT Instructions on Appeal Filing and Scrutiny Framework

GSTAT has extended earlier procedural relaxations for filing appeals on the portal till 31st December 2026 due to difficulties faced by appellants during the initial implementation phase.
GSTAT directed scrutiny officers not to raise defects where appellants upload soft copies of essential documents such as show cause notices, orders-in-original, orders-in-appeal, statements of facts, grounds of appeal, proof of pre-deposit, and court fee documents, including cases where exemptions have been granted by higher courts.
The instructions also clarified that scanned certified copies of orders may be accepted if properly endorsed by issuing authorities.
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(Source: GSTAT Instructions Dated 14/05/2026)

Important Update for U.S. Importers – IEEPA Duty Refund Opportunity

We wish to inform you of an important development regarding certain U.S. import duties imposed under the International Emergency Economic Powers Act (IEEPA).

Recent legal developments in the United States have resulted in a mechanism for eligible importers to seek refunds of duties paid under specific IEEPA tariff measures. Importers who paid such duties on qualifying imports may be entitled to claim a refund, along with applicable interest, subject to the conditions prescribed by the U.S. Customs and Border Protection (CBP).

LEGAL UPDATE

CBIC Clarifies Drawback Eligibility on Re-Export of Duty Paid Goods Supplied From SEZ to DTA

The Central Board of Indirect Taxes and Customs (CBIC) has clarified that goods supplied by a Special Economic Zone (SEZ) unit to the Domestic Tariff Area (DTA) on payment of applicable customs duties, and subsequently re-exported, shall be treated as "imported goods" for the purpose of claiming drawback under Section 74 of the Customs Act, 1962.

The clarification has been issued through Instruction No. 06/2026-Customs dated 27 April 2026 by the Drawback Division of CBIC following objections raised in Audit Report No. 33 of 2025 regarding inconsistent practices by field formations.

According to the Board, the audit had observed that divergent practices were being followed while processing drawback claims filed by DTA units under Section 74 of the Customs Act. In several cases, customs formations denied drawback benefits by taking the view that clearance of goods from an SEZ to the DTA could not be treated as an "import."

(Source: Instruction No. 06/2026-Customs dated 27 April 2026)

Advisory to Taxpayers and Stakeholders – Enhancements in the e-Way Bill (EWB) Portal

Certain functional enhancements are being implemented in the e-Way Bill (EWB) system with a view to strengthening data integrity, improving traceability of goods movement, and enabling system-driven closure of transactions.

All taxpayers, transporters, ERP/API integrators, and other stakeholders are requested to take note of the following changes and initiate necessary system readiness measures.

Key Changes:

1. Mandatory Capture of "Ship To GSTIN" in Bill-To/Ship-To Transactions.
    a. In cases involving Bill-To/Ship-To scenarios, the field relating to the "Ship To GSTIN" shall now be captured as a mandatory data element during e-Way Bill generation.
    b. Where the consignee is an unregistered person, the value "URP" shall be entered in the "Ship To GSTIN" field.
2. Introduction of Voluntary e-Way Bill Closure Facility - EWB Closure Facility allows suppliers, recipients, transporters, or authorized drivers to close an e-Way Bill once delivery is complete — on the delivery date or the next day.

All concerned stakeholders are advised to:

- ✔ Familiarize themselves with the revised data entry requirements and closure workflow.
- ✔ Update internal processes, ERP configurations, and user manuals accordingly.
- ✔ Conduct internal testing and user awareness sessions.
- ✔ Ensure compliance from the notified date of implementation.

(Source: GSTN Advisory Dated 20th May 2026)

CASE LAW

Karnataka HC sets aside GST Credit Ledger blocking due to absence of prior notice

The Karnataka High Court heard a writ petition challenging the action of the tax authorities in blocking the petitioner's electronic credit ledger and creating a negative balance. The electronic credit ledger was blocked on the ground that credit had been claimed without receipt of goods or services and that the supplier was found to be non-functioning.

The petitioner contended that the power to block the electronic credit ledger is exercised under Rule 86A of the Central Goods and Services Tax Rules, 2017 without granting a prior pre-decisional hearing. The Court observed that Rule 86A does not explicitly outline a notice requirement. The Karnataka High Court interpreted the law to mandate a pre-decisional hearing, relying on settled precedents.

Finding the revenue's action arbitrary and procedurally flawed, the Court quashed the order blocking the ledger and directed the authorities to unblock the Electronic Credit Ledger immediately so the taxpayer could file their returns.

[Source: SUF Enterprises Vs Assistant Commissioner Central Tax (Karnataka High Court)]

GST Recovery stayed as mere upload of Order on portal without proper service was Insufficient

The Tripura HC in Nikhil Debnath Vs Union of India & other, has ruled that mere uploading of GST Order on portal without valid service under Section 169 cannot sustain recovery proceedings.

The petitioner is a developer. A show cause notice proposing demand of GST was issued. The petitioner replied the SCN and also appeared the personal hearing. All correspondence was being undertaken physically under acknowledgment. However, Order was simply uploaded on the portal.

The petitioner became aware of such order only upon filing application under Right to Information (RTI) Act. Challenging such order the petition came to be filed. The Hon'ble Tripura High Court admitted the petition and granted stay of recovery proceedings.

The Court noted that,

- the Madras High Court in Sharp Tanks and Structurals Pvt. Ltd. Vs Deputy Commissioner (GST) (Appeals), Tirunelveli, case has held that mere uploading of order on portal is not "valid" service under section 169 of the CGST Act and the Revenue has to follow other modes mentioned therein;
- as regards plea of sending it by Speed Post, what subclause (b) of sub-section (1) of section 169 of the Act requires is that the order should be sent by Speed Post with "Acknowledgement due". Though the department has produced the Dispatch Register; they have not produced the "Acknowledgment" card which would have been returned after the article sent by speed post is received by the petitioner;
- the Postal Department has informed the petitioner that there is no evidence of service of the article in question on petitioner after it was dispatched.

[Source: Nikhil Debnath Vs Union of India & other (Tripura High Court)]

Transfer of Going Concern Not Taxable Under GST: Andhra Pradesh HC

The assessee had transferred its Andhra Pradesh business undertaking to its Karnataka unit through a Business Transfer Agreement (BTA). The transfer was carried out as a going concern and notably, without any consideration. The transaction included transfer of Assets, Liabilities, Employees, Business operations, Associated

accumulated ITC.
The department disputed the transaction on two major fronts:

- ✔ Whether transfer of business undertaking between two GST registrations of the same entity amounts to taxable supply under GST; and

- ✔ Whether accumulated ITC can be transferred in such circumstances under Section 18(3) of the CGST Act.

The Andhra Pradesh High Court ruled that transferring a business as a going concern does not qualify as a taxable supply of goods under GST. Furthermore, the court held that unutilized Input Tax Credit (ITC) can be seamlessly transferred between the distinct registered units of the same legal entity.
The High Court has set aside the Appellate Authority for Advance Ruling (AAAR) order, which had previously treated the transfer as a taxable supply of goods and blocked the transfer of the unutilized ITC.
It would be important to note that, while the transfer of CGST and IGST credits was allowed by HC, the Court left the specific matter of transferring APGST (Andhra Pradesh State GST) to KGST (Karnataka State GST) credits open, remanding inter-state credit issue back to the respective state authorities for fresh evaluation.
[Source: M/s Shilpa Medicare Limited v. Union of India (Andhra Pradesh HC)

Non-Filing of GSTR-3B returns and non-payment of GST despite raising invoices and receiving payments amounts to "Wilful Suppression" (AP High Court)

Andhra Pradesh High Court in M/s Sriba Nirman Company has held that prolonged non-filing of GSTR-3B returns and non-payment of GST, despite raising invoices and receiving payments, amounted to "wilful suppression" under Section 74 of the CGST Act, justifying a 100% penalty.

The assessee, a works contractor, had raised invoices totalling about Rs.20.92 crore including GST during July 2017 to March 2020 but neither filed returns nor remitted tax to the Government. The firm argued that delayed payments from its client caused financial hardship, but the High Court rejected this defence, observing that GST liability arises from taxable supply and invoice issuance, not from receipt of payment.

The Court held that collecting GST and failing to remit it while remaining outside the return system constituted suppression with intent to evade tax.
The Supreme Court later dismissed the SLP and review petition, declining to interfere with the High Court ruling.

Combined reading of the ruling of AP High Court + SLP and Review Petition dismissal by the Apex Court is indicative that the interpretation of section 74 adopted by AP High Court now carries strong persuasive value across India.

[Source: M/s Sriba Nirman Company v. The Commissioner (Appeals), Guntur, Central Tax & Customs & Ors (Andhra High Court)]

AAAR - Flipkart delivery model denied GTA Status as buyer - Terms did not Identify Transporter

AAAR has rejected Flipkart proposed delivery model as a Goods Transport Agency (GTA) service under GST law. The proposed "GT Charges" structure for delivery of goods to retail consumers would not qualify for GST exemption. It has held that applicable rate of GST (18%) is payable by Flipkart, for transport services.
(Source: AAAR West Bengal Ruling - Flipkart India Private Limited Ruling Dated

06/05/2026)

Recipient Unit Authorities cannot question ISD Credit Distribution accepted by Jurisdictional ISD Authorities

In Abbot Healthcare Pvt Ltd, Himachal HC has held that recipient-state tax authorities cannot arbitrarily invalidate, question, or deny Input Tax Credit (ITC) distributed by an Input Service Distributor (ISD) once it has been accepted by the ISD's jurisdictional authorities.

The petitioner is a leading pharmaceutical MNC. It has its head office at Mumbai. The said office is registered as an "input service distributor". The ISD distributed credit to the Shimla plant. Similarly; there was a cross charge by Mumbai office to Shimla.

The officer at Shimla questioned such credit on the ground that ISD has not correctly distributed the credit demanding over Rs. 80 crores in Input Tax Credit (ITC) disputes.

The company argued that the local recipient unit authorities lacked the jurisdiction to question the validity of ISD credit distribution that was already accepted and governed by the jurisdictional ISD authorities in Mumbai.

The High Court disposed of the writ petition, setting aside the impugned order. The High Court remanded the matter for fresh *de novo* adjudication without ruling on the tax merits.

[Source: Abbott Healthcare Pvt. Ltd. Vs Union of India & Ors. (Himachal Pradesh High Court)]

Himachal Pradesh HC directs fresh review of ITC claim and passes an appropriate speaking and reasoned order

In this case, the petitioner initially sought to declare Section 16(2)(c) of the Central Goods And Services Tax Act, 2017 unconstitutional but later chose not to press this relief, reserving the right to challenge it separately. The core grievance was that despite submitting detailed replies with supporting documents, the authorities issued summary show cause notices without proper consideration of the petitioner's submissions.

The petitioner requested that the matter be reconsidered based on documents proving that payments, including GST, were made to suppliers, transactions were genuine, and purchases occurred prior to cancellation of the supplier's registration.

The Court noted the submissions and directed that if fresh objections along with supporting documents are filed, the competent authority must consider them afresh. The authority must specifically examine the genuineness of transactions, validity of documents, timing of purchases, and compliance with statutory obligations, including verification of supplier identity.

The Court disposed of the petition by directing the petitioner to file objections within 28 days, after which the authority must pass a reasoned order within six weeks. If no objections are filed, authorities may proceed as per law. The ruling emphasizes procedural fairness and the requirement for authorities to consider taxpayer submissions before deciding ITC claims.

[Source: Vardhman Ispat Udyog Vs Union of India & Ors. (Himachal Pradesh High Court)]

Nominal recovery from employees for transportation services does not constitute a "supply" under Section 7 of the CGST Act

In Renault Nissan Technology & Business Centre India Private Limited, the Tamil Nadu Authority for Advance Ruling (AAR) examined whether nominal amounts recovered by an employer from its employees for transportation services constitute a "supply" under Section 7 of the CGST Act, 2017, and if so, the applicable valuation for GST.

The applicant is engaged in providing

engineering, IT, IT-enabled services, and business process outsourcing services to group entities located outside India. To facilitate employee commuting, the applicant arranged transportation services through third-party transport service providers. Employees could opt to use this facility, and a nominal amount was recovered from them via payroll deductions, while the remaining cost was borne by the employer. The applicant also availed input tax credit on the GST charged by the transport service provider.

The applicant contended that such recoveries were part of the employer-employee relationship and constituted a perquisite under the employment contract. It argued that the arrangement was not a "supply" as there was no independent contractual relationship, no commercial objective, and no element of consideration in the nature of quid pro quo. The recovery was described as cost-sharing rather than consideration for a service.

The AAR analysed the arrangement by identifying two distinct transactions: (i) supply of transportation services by the transport service provider to the applicant, and (ii) arrangement of transportation by the applicant for its employees. The ruling focused on the second transaction.

To determine whether the activity constituted a "supply," the AAR examined key parameters under Section 7, particularly whether the activity was undertaken in the course or furtherance of business and whether it involved consideration. On the first parameter, the AAR observed that the applicant's core business was providing IT and related services, and not transportation services. The transportation facility was not provided by the applicant directly but procured from a third-party vendor.

The AAR held that arranging transportation for employees was neither part of the applicant's business nor incidental or ancillary to it. It noted that the facility was optional and not essential for carrying out the applicant's business operations, as employees could arrange their own transport. The arrangement was therefore characterised as a welfare measure rather than a business activity. On the second parameter, the AAR held that the nominal amount recovered from employees did not constitute "consideration" for a supply. The actual service provider was the third-party transporter, and the applicant merely facilitated the arrangement. The recovery represented partial cost-sharing, with the employer bearing the remaining cost. Since no consideration accrued to the applicant, the transaction did not meet the requirement of consideration under the CGST Act.

The AAR concluded that both essential conditions for a transaction to qualify as a "supply"—being in the course or furtherance of business and involving consideration—were not satisfied. Additionally, the AAR considered the employer-employee relationship and noted that the transportation facility was provided as a perquisite under the employment contract. Referring to Schedule III of the CGST Act and CBIC Circular No. 172/04/2022-GST, it held that perquisites provided by an employer in terms of the employment agreement are not treated as supply.

The facility was available only to employees and ceased upon termination of employment, reinforcing its nature as an employment-related benefit. Based on these findings, the AAR ruled that the nominal recovery from employees for transportation services does not constitute a "supply" under Section 7 of the CGST Act.

Consequently, the question of valuation for GST purposes did not arise. The ruling establishes that employer-facilitated transportation arrangements, where costs are partially recovered from employees and the balance is borne by the employer, may fall outside the scope of GST when they are not in furtherance of business and do not involve consideration.

[Source: Renault Nissan Technology & Business Centre India Private Limited (GST AAR Tamilnadu)]

State GST Officer lacked jurisdiction to assess, levy, or recover IGST on imported goods (Andhra Pradesh HC)

The writ petition before the Andhra Pradesh High Court concerned the jurisdiction to assess and recover Integrated Goods and

Services Tax (IGST) on imported goods and the authority of State GST officers to initiate proceedings in relation to such imports.

The Andhra Pradesh High Court ruled that State GST authorities lack jurisdiction to assess, levy, or recover Integrated GST (IGST) on imported goods. The Court quashed the show-cause notices issued by the Deputy Commissioner of State Tax, affirming that only Customs authorities possess the authority to assess IGST on imports.

The Court reiterated that, per the proviso to \(Section\ 5(1)\) of the IGST Act, IGST on imported goods is levied and collected as a component of customs duty. Therefore, assessment and determination fall solely within the domain of Customs authorities.

The State GST authorities argued that cross-empowerment provisions allowed them to act under the IGST Act. The High Court rejected this, clarifying that cross-empowerment does not apply to centrally allotted taxpayers or to imports handled by Customs.

The Court noted that Customs authorities had already initiated parallel proceedings on the exact same imports, ultimately accepting the petitioner's tax exemption claims.

[Source: Avanti Feeds Ltd. v. Deputy Commissioner of State Tax (High Court of Andhra Pradesh)]

KNOWLEDGE KATTA

Advanced Authorisation (AA) Scheme

The Advance Authorization (AA) scheme issued by the Directorate General of Foreign Trade allows companies to import raw materials, components, and consumables without payment of customs duties, provided these inputs are used in the manufacture of goods meant for export.

Key Condition to this scheme:

- ✔ There should be an export obligation;
- ✔ The company must export goods equivalent to the inputs imported;
- ✔ Minimum value addition of 15% is required, which ensures that sufficient processing or manufacturing is carried out in India before export;
- ✔ The scheme operates based on Standard Input Output Norms (SION) or approved self-declared norms, which define the quantity of inputs allowed for a given export product.

How the Scheme Works:

Under this scheme, a manufacturer or exporter can import raw materials, components, consumables, or intermediates without payment of customs duty, provided these inputs are used in the production of goods that are subsequently exported. The quantity of inputs allowed is determined based on Standard Input Output Norms (SION) or on a self-declaration basis (subject to approval).

Value Addition Requirement:

A key condition of the scheme is minimum value addition defined as follows.

Value Addition = (FOB value of export – CIF value of imported inputs) ÷ CIF value of imported inputs × 100

Minimum Value Addition should be 15%.

However, minimum value addition may vary for certain sectors / products notified by DGFT.

Value addition requirement ensures that the exporter contributes to domestic processing/manufacturing and does not merely re-export import goods.

Validity Period of Advanced Authorisation

The scheme has two important timelines:

- ✔ Import Validity - Authorisation is generally valid for 12 months from the date of issue for import of inputs.
- ✔ Export Obligation (EO) Period - Export obligation must typically be fulfilled within 18 months from the date of authorisation.

Extensions may be granted by DGFT on payment of applicable fees.

Key Benefits:

Under the Advance Authorization (AA) scheme issued by the Directorate General of Foreign Trade, the

company can avail the following key benefits:

a. **Complete exemption from customs duties on import of inputs required for manufacturing of goods to be exported.**
This includes exemption from Basic Customs Duty, IGST and Compensation Cess, resulting in significant cost savings on imported components and materials. As a result, the overall cost of production for export orders reduces, directly improving profit margins.

   For instance, company can import inputs without paying Basic Customs Duty (BCD) and IGST, which typically range between ~10% (BCD) and 18% (IGST). This can translate into 20%–30% savings on import value, depending on the product mix. For example, if imported components are worth ₹10 crore, the duty saved could be in the range of ₹2–3 crore, directly improving profitability on export orders.

b. **Working capital benefit.**
Under normal imports, IGST paid is later claimed as Input Tax Credit or refund, leading to a time lag. Under AA, since IGST itself is exempt, company can avoid this upfront cash outflow. This eliminates cash flow blockage and improves liquidity, which is especially beneficial for high-value imports.

c. **Enhanced export competitiveness.**
The scheme improves EBITDA margins. Since duty cost becomes zero for export-linked production, the cost of goods sold reduces, thereby increasing operating margins without any change in selling price.

d. **Access to high-quality and specialized inputs.**
The scheme allows access to high-quality and specialized inputs from global suppliers without duty impact, enabling better product quality and efficiency in manufacturing.

Summary:

Advance Authorization acts as a cost reduction and liquidity enhancement tool, significantly strengthening the financial position of export-oriented operations.

Overall, the scheme provides:

- ✔ Direct savings: 20–30% of import cost
- ✔ Interest savings: due to no upfront tax payment

- ✔ Margin improvement: higher profitability on exports
- ✔ Cash flow efficiency: no funds blocked in tax credits

Statutory Compliance Calendar - June 2026			
Indirect Tax Laws and SEZ, EOU, STP, Non-STP, SHTP Units etc			
Legislation	**Cut Off Date**	**Frequency**	**Particulars (Returns / Form)**
GST	11	Monthly	Outward Supply Return in Form GSTR- 1
GST	20	Monthly	Summary Return in Form GSTR-3B
GST	10	Monthly	Statement of TCS in Form GSTR-8
GST	13th of Next Month	Monthly	Monthly Return to be filed by Input Service Distributors in Form GSTR-6
GST	Half-Yearly - 25th October & Yearly - 25th April	Half-Yearly / Yearly	ITC-04 to be filed by the Principal (Details of goods sent and received back from job worker) Frequency - Half Yearly if Annual TO is above Rs.5 CR and Yearly if Annual TO up to Rs. 5 CR.
SEZ	10	Monthly	Service Export Reporting Form (SERF)
SEZ	15	Monthly	Monthly Performance Report (MPR)
SEZ	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
SEZ	10th of Every Month	Monthly	BLUT Reconciliation and Bond register submission (physical copy)
STPI	10	Monthly	Service Export Reporting Form (SERF)
STPI	10	Monthly	Monthly Performance Report (MPR)
STPI	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
STPI	30th June every end of financial year	Annual	Annual Performance Report (APR)
Non-STP	10	Monthly	Service Export Reporting Form (SERF)
Non-STP	10	Monthly	Monthly Performance Report (MPR)
Non-STP	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
Non-STP	30th June every end of Financial year	Annual	Annual Performance Report (APR)
Customs	10	Monthly	Form A
Notes:			
Refund of ITC - Application in FORM GST-RFD-01 to be filed within 2 years from the date of Export			
Reply to the notice issued by the Department - Reply to be filed within the time period as specified in the notice			