



2021-22

THE GUJARAT SALES TAX BAR ASSOCIATION

4th Floor, 'C' Block, Multi Storied Building, Lal Darwaja, Ahmedabad - 380 001.

Ph. : (079) 25506305 website : gstbar.org.in e-mail : gstbar@yahoo.com Trust Regd. No. F/2005

GSTN No: 24AAATT1718Q1Z6

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Date 8th July 2021

To,

**Respected Seema Madam,
The Hon. Principal Chief Commissioner of CGST,
GST Bhavan, Ambawadi,
Ahmedabad.**

Respected Madam,

Subject : Points for discussion meeting dated 14th July 2021.

Policy related issues:

1. In 43rd GST Council government has announced GST Amnesty Scheme for filing tax returns from July-2017 to April-2021 with reduced late fees of Rs. 500/- / Rs. 1000/-. Many taxpayers wish to pay tax for past period and file GST returns. However, their GST registration is cancelled and time limit for revocation is expired / over due to which, even though taxpayer wish to pay tax for past period and file returns, they are enable to do so. This is causing hardship and impacting all stake holders. Therefore, our request to kindly allow all taxpayers whose registration is cancelled for any period (from July-2017 to April-2021) to reactivate their GST registration, make payment of taxes to government, file their GST returns and come on the path of compliance government should give them one chance to reactivate their GST registration where time period of 90 days is expired.
2. Time limit relaxation for claim of input tax credit
3. Time limit relaxation for claim of refund u/s. 54 of the GST Act
4. Relaxation of compliance for claim of input tax credit as per Rule 36(4)



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5. Clarification in respect of applicability of GSTR-2B while processing claim of GST refund u/s. 54 as well as for claim of ITC u/s. 16 of the CGST Act.
6. Issues related to mentioning of HSN and SAC details

GST Portal related issues:

➤ Registration

1. New registration

2. Sometimes an application for new registration is not available or found on the portal and taxpayer has to wait for such a long period in getting registration certificate.

3. In a case of new registration application after completion of spot visit to upload the report and granting registration take such a long time and there is a delay in granting the registration.

4. Reason for rejection of registration application is not known to the taxpayer

5. Amendment of core fields and non-core fields

6. The applications of the taxpayer are pending for processing status even after 15 days period.

7. Sometime when the taxpayer make an application for change in Mobile No.,email id the system / officer is demanding the details of



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8. proof of business place and other irrelevant details which is not the subject matter of an application.

9. Persons require registration under the GST Acts either voluntarily or compulsorily. In the implementation of the GST Acts we have noticed that dealers are facing problems at the stage of getting registration certificates under the GST Acts itself. Different Officers implement the registration provisions differently and there is lack of uniformity in this regard. Therefore our humble suggestion is that a public circular may please be issued regarding requirements for obtaining registration certificate under the GST Acts and the procedure required to be complied with either for granting or amending the registration certificates. This will bring uniformity and avoid hurdles in getting registration certificate under the GST Acts in time. The following practical difficulties may also be taken in to consideration:

- Even in cases where the application for registration under GST is linked with PAN and Adhar Card and no defect is noticed, the registration certificate is not given within the statutory time limit.
- Where spot visit is required for granting registration, the concerned officers are not responding in time and dealers have to make all arrangements for the visit of the learned Officers. Such procedure is required to be completed within the prescribed time limit.
- In most of the cases deficiency memos are wrongly issued in order to circumvent the period of limitation. If there are genuine defects in the application there cannot be any objection in



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- demand for rectifying the defects. But raising deficiency memos only with a view to delay the granting of registration is objected.
- Applications filed for amendment in registration certificates such as incorporation of additional place of business, change in address, change in bank accounts etc. are not done for a long time. Even unnecessary evidences are wrongly demanded for making such amendments. This needs attention and immediate action from the concerned officers.
- GST new registration application has been rejected because of already taken another GST no. in Same Premises.
- To mention respective officer name and contact No., email id in all communications made in the interest of Tax payers.
- While applying for voluntary GST number effective date of GSTIN should be the date of application done instead of date of the approval of the application.
- To enable Amendment export invoice tab in GSTr-1 from July 2017.
- In help desk support, when grievance made, they ask for documents in PDF or JPEG again and Again despite of uploading all the necessary documents in the link provided in mail and still grievances are closed within 72 hours without resolved. And helpdesk mail ask to submit all documents mentioning grievance will be closed automatic after 3 reminders but such reminder time should be of 3 working days instead of 3 normal days.



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2. In some of the occasion cancelation application is showing status of ARN generated against the application for cancelation is displaying as "clarification filed and pending for order."

MOBILE CHECK POST PROCEEDINGS

1. We strongly condemn any attempt towards evasion of tax. However proceedings by the Check Post Officers leading to unnecessary harassments to honest dealers and corruption is equally required to be deprecated. In this regard following may please be considered

(a) There is a need to give contact numbers of the mobile check post officers on the website of the department so that it becomes easy for the dealers to contact them in case their vehicles are detained by them.

(b) Recently it is observed that even though no illegality is noticed in the goods under transport on the alleged ground that the vendors had on their earlier transactions committed some illegality the vehicles are detained. This is contrary to the express provisions of law and hence required to be stopped forthwith.

(c) Unnecessary harassments by the Check Post Officers are required to be curbed with iron hand. When the goods under transport are supported by valid E-way Bill as well as invoice under one pretext or the other dealers and transporters are facing immense harassments. There is a need to take effective steps to prevent corruption which is rampant in regard to the Check Post proceedings.



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PROVISIONAL ATTACHMENT

2. Hon. Supreme Court of India has recently in the case of RadhaKrishan Industries v/s State of Himachal Pradesh and Others 88 GSTR 228 (S.C.) explained the scope of the provisions of section 83 of the GST Acts for provisional attachment including bank attachment. This decision is required to be followed in letter and spirit. Necessary instructions are required to be given in this regard.

ADVANCE RULINGS AND APPELLATE PROCEEDINGS UNDER GST

3. Provisions relating to advance ruling are incorporated in the GST Acts with an avowed object of guiding persons in advance about their liability under the GST Acts. While we have observed that neutrality in giving such decisions is widely lacking even the process of hearing of Advance Ruling and appeal thereto is also very slow. As a result the very purpose of incorporating such benevolent provisions is frustrated. There is a need to speed up the process of these hearings and also to generate faith of people in these proceedings by maintaining impartiality and issuing orders without any bias in favour to the revenue.

ACCOUNTABILITY OF OFFICERS

4. We believe that time has now come to fix accountability of Officers. In case of errant Officer strict action needs to be taken with a view to ensure that everybody realizes that no one is above law. An officer is not authorised to harass dealers merely because he or she is enjoying a particular position. Discipline is required in this regard and necessary instructions may please be conveyed in this regard. This must be followed by actual practice of taking harsh actions when any officer is found to be taking law in his hand.



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➤ **Returns:**

1. Negative figure in GSTR-3B

Whenever there is sales return in any month where Outward supply is not there or may be less , then there will be negative figure in Table 3.1 (a) in GSTR 3B . Law is clear but Portal is still not ready for the same. Negative Figure in 3B is necessary. This should be allowed as soon as possible.

2. Viewing screen in B2B / Export / CDN in GSTR-1

This is really Headache of Jumping to screens while searching particular Invoice in B2B in GSTR 1 Screen (even in CDNR/EXPORT) . You can always view only 5 invoice in one screen in B2B in GSTR 1. Imagine u have 450 invoice of diff. GSTIN then there will be 90 times jumping. Please provide at least 100 invoices to view in one screen.

3. Incapable to provide viewing if 500 or more invoice

For more than 500 invoices you can't even see invoice on portal. Needless to say, In this case, you can't share screen shot to vendors that you uploaded his invoices for proof. This limitation should be removed and any number of invoices must be allowed to view.

4. Limited Login time

Why limited login time ? IT portal used to give 45 mins in one login. But GST Portal is too limited . Sometimes while New registration Application or refund application , It takes hours Frequent log out will waste hours. Please allow at least 30 minutes login time.



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15. Excel utilities for refund application

Statement 1a & Statement -3. While making json from Excel , this excel utilities are BIGGEST headache to work upon . Different date formats for different sheets. GSTR1 takes 11-June-2021 while for RFD01 it is 11-06-2021.. Sometimes It changes date to mm-dd-yyyy if date is below 13. Please provide simple excel utility for refund application with copy paste function and no bug in date field.

16. File size issues

For, new GSTIN application . Ownership documents include Index copy, & Sale deed . Address proof Municipal Tax receipt . But only 100 Kb given. Why can't it be 5 MB file size?

17. Date of granting new registration

When registration is granted – date printed on certificate should be from date when registration is applied, not when granted. This is technical problem need to be corrected.

18. Primary authority selection

Currently Primary authority can be added/deleted via core/non-core amendment. Problem here is if Primary authority who is director/partner in business and if he is died or left company/firm , and his DSC is expired then It will be difficult to change Primary authority.

Our view is that If new Primary authority is from director/ partner (whose details already uploaded) then This Option should be given in different screen . No core-non core amendment required if person as Primary authority is from Partner/directors. Only mark a tick to that said person, register DSC and said person can act as primary authority. This option must be given at register DSC screen. If person as Primary authority is not from Partner/directors , then only Core/non-core amendment required.



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19. Downloading GSTR-1

For GSTR 1 , GST portal provide download feature of GSTR 1 return in PDF which contain summary. json file can be downloaded but It would be difficult to convert in excel easily. It will be time-taking task. Portal should allow to download GSTR-1 in excel in one go to provide details of all transaction . So that we can easily check if provided in EXCEL.

20. Downloading returns and challans for one financial year

We suggest to give facility for downloading GSTR returns at one go. At least should be for full year. This must include GSTR 1, GSTR 3B , GSTR 2A, challans in zip file . In PDF format

Administrative issues:

1. In the case of taxpayer where summons is issued, the approach of the concerned officer is not very encouraging. Taxpayer and tax professionals are treated as if they have made huge scam of ITC and claimed ineligible ITC and defraud the revenue of government. we do not support the defaulters but at least in the case of genuine taxpayer friendly / respectable approach is solicited.
2. Reversal of ITC is always prerogative of taxpayer. No insistence or pressure for reversal of ITC and filing of GST DRC-03 shall be made to the taxpayer in case of issuance of summons.
3. In case of appeal filed for restoration of registration certificate timely disposal is required.



2021-22

THE GUJARAT SALES TAX BAR ASSOCIATION

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4. In case of risky exporter there is a long delay to clear such status and huge refund of taxpayer are stuck. Taxpayer is totally unaware about the reason and status for delay in getting the refund for their IGST paid export. At least taxpayer should be communicated about status report of his case when there is a considerable delay. Moreover, details of first stage supplier and second stage supplier are demanded to clear the risky exporter status which is not as per provision of law and SOP issued by CBIC.

For The Gujarat Sales Tax Bar Association,

Shailesh H. Makwana
Hon. Secretary