

17th November, 2017

To,
Shri Neerav Kumar Mallick
The Commissioner
CGST & Central Excise,
Manik Baug Palace,
Indore

Your Honour, since we are the obvious partners in nation building and to lead the law in a progressive approach and contribute in its successful implementation, it is our utmost duty to put forth the various difficulties which are being faced by the assesseees and the practitioners so that Your Honour can help and provide suitable solutions to the problems as described in the Annexure attached.

We hope that the aforesaid problems and difficulties being genuinely faced by the assesseees would be resolved by the GST Council and CBEC with suitable clarifications, solutions and support which in its turn, would help in smoothening the path of new GST era for one and all.

Thanking Your Honour,

Yours faithfully,

**For : Tax Practitioners'
Association, Indore**

**CA Vikram Gupte
President**

**For : Tax Practitioners'
Association, Indore**

**CA Sunil G. Khandelwal
Secretary- CGST**

**CA J.P. Saraf
Secretary-SGST**

ISSUES AND SUGGESTION RELATING TO GST

17TH Nov. 2017

S.No.	Issue	Problem	Solution
1	Mass letters for non filing of GSTR-3B- Tele-call for filing of GSTR-3B Visit to premises of the assessee	-Letters have been send to assessee who have already filed the GSTR-3B of July & Aug. - Notices send to the Assessee who have cancel their registration. - Tele-calling to the Director/Partner is causing problem -GSTR-3B of Aug. & Sep could not be filed because of facility of Edit of GSTR-3B not yet started.	-Updated Data should be called from GSTN portal. -Remove the assessee who have cancel the registration from the data base. -Personal Visit should be avoided.
2	Facility of Editing of GSTR-3B	-The GSTR-3B cannot be edited after Submit, if any mistake came to known while adjustment of Tax Payment. - The return could not be filed because of error in Tax Payment. - Monthly return has been made compulsory till the month of March, 2018, Mistake may happen in future also,	Facility of Editing of GSTR-3B should be available till filing of Return for all months even after submit but before filing. Hence editing be allowed till filing of the return by the system for all months.
3	Refund of Supply to SEZ	There is no guideline/Circular/ Trade Notice for refund of supply to SEZ	The Trade Notice may be issued for acceptance of manual application of refund. Refer Circular no. 17/17/2017-GST dated 15/11/2017
4	Refund of Export of Services	There is no guideline/Circular/ Trade Notice for refund of export of services	The Trade Notice may be issued for acceptance of manual application of refund Refer Circular no. 17/17/2017-GST dated 15/11/2017
5	Non assessee Registration under Service Tax and Central Excise	-The assessee who is not registered under the Central Excise or Service Tax and would like to file the appeal before Commissioner (Appeal) or Tribunal, unable to pay Pre-deposit. -If any arrear amount is to be paid by such assessee during the investigation or suo-motto, unable	Either online non assessee registration on aces portal should be re-activated. Or Offline registration may be granted by the jurisdictional officer. Suitable instruction may be issued.

		to make the payment of such tax/duty. If duty/tax is recoverable under the appeal or revision, how he can get registration under the GST.	It is informed that a letter from jurisdictional officer can be obtained to pre-deposit tax directly in bank.
6	Payment of arrear of Service tax or Central Excise for the period prior to 30.6.2017. The return filed cannot be revised electronically. The assessee either cancels the registration or not migrated under GST.	If any registered assessee would like to make the payment of arrear of service tax or central excise duty suo-motto after the due date for filing of revised return, how he can intimate to the department. If duty/tax is recoverable under the assessment or appeal proceedings, how he can get registration under the GST, if has already cancel the registration or not migrated under GST.	Suitable instructions may be issued to the field formation
7	TRAN-1	No preview facility in case of TRAN-01 No procedure is prescribed for taking credit under section 142(11)(c) of the CGST Act, 2017	The Act says 'and such credit shall be calculated in such manner as may be prescribed'. But no rules or circular is issued to prescribe the manner of calculation of credit, especially in case of builder.
8	Problem in GSTR-1 uploading of more than 500 invoices	Editing is to be done in Offline tool even for addition or editing of one invoice It is difficult to check the missing invoice or invoice not yet updated on the portal	Start facility to export the downloaded GSTR-1 to Excel (as provided with GSTR-2)
9	Bill-wise details in GSTR-1	The Return form requires the supplier to fill the bill-wise details which is practically very cumbersome and in some cases, even impractical.	In case of B2B transactions, in place of bill-wise detail, the party-wise details should be taken, as existed in the earlier law
10	Mandatory and non mandatory field in the GSTR-3B returns	GSTR-3B requires the details of exempted, nil rated, non GST Inward supply which does not have impact on tax liability. HSN Wise details and details of the documents number etc.	GSTR-3B requires the details of exempted, nil rated, non GST Inward supply which does not have impact on tax liability. HSN Wise details and details of the documents number etc.

11	Download of GSTR-3B	It is showing the option to download but it is not activated.	Facility to download should be activated
12	Manner of utilization of Tax payment under Electronic Cash Register	The portal does not allow utilizing the first tax payment from electronic cash register, it restrict first to adjust from electronic credit register. Deposit under the wrong head not permitted to adjust and have to file the refund claim.	The deposit in electronic cash register should be in 'Cash wallet' and subsequent head wise payment should be permitted. The refund can be filed in RFD-01A
13	Refund or Carried forward of balance in PLA under Central Excise or Advance payment of Service Tax as on 30.6.2017	The balance in PLA under Central Excise or Advance payment of Service Tax as on 30.6.2017 as per ST-3 return has not been carried forward in electronic cash register Process for claiming the refund has also not specified.	Suitable instruction be issued. Refund application can be filed in the existing law.
14	GSTR-2 Issues	No option is given for Accepting, Rejecting, Modifying or Keeping it Pending for Invoices of Suppliers who have submitted the GSTR-1 return but has not filed his return, We have to again add such invoices for matching of credit	Either only show invoices of Suppliers who have file the return or allow us to Accept, Reject, Modify or Keep it Pending for such invoices
15	Electronic Credit Ledger	Negative Balance shown under Credit Ledger Opening Balance shown on 1 st July in the Ledger	It is system error, against the law. Rectification can be done by the system only. But no rectification by GSTN
16	Filing of GSTR-1 of July	The online filing of GSTR-1 of July is not open	Before filing of GSTR-1 of Aug and Sep, GSTR-1 for the month of July be open first. Now it is open after our representation
17	No proper response from GSTN portal helpline and helpdesk.	Person attending the helpline is not well versed with the provisions. The reply from helpdesk is not receiving in time and not with proper solution	The number and email id of higher officers be provided.
18.	LUT-1	Asking for presence of assessee for acceptance of LUT	It should be accepted on letter head. Personal presence of assessee is not requires.