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To
Sri.Upender Gupta
Commissioner GST Policy Wing,
CBEC, North Block,
New Delhi-110001

Hon'ble Sir,

Sub: Difficulties faced by Dealers and Professionals under the Goods and Services Tax Law and solutions thereof – Regd.

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Please refer to the meeting held between your good self and office bearers of Punjab Tax Bar Association in which various issues were discussed point wise in very healthy atmosphere. This information was passed on by member PTBA Punjab to ATL. It was really appreciable for the concern shown by your good self towards the problems discussed. Sir, it has always been the aim of we professionals to help the traders in understanding of GST and the same concern also has been shown by your good self and other officers present there.

*Sir we have come across the idea to bring before your good self the problems according to their priority in which 2 to 3 problems will be elaborated instead of posing many problems in one go, so that the problems don't get skipped. As the aim of Government, Bureaucrats and Professionals remain the same that " **THE TAX LAWS SHOULD SUPPORT THE BUSINESSES WITH CLEAR VISION ON TAXATION MATTERS AND EASE OF DOING BUSINESS AT THE MAXIMUM POSSIBLE LEVEL":***

GST to Composition in Transitional Period

***In many login's option to choose Composition scheme** was available whereas **in many it was not**, resulting in failure to choose the option by 16th August for no fault of dealer or professional. This has resulted in disparity in availability of options in all login's resulting in failure to choose the particular option by many dealers which was given by the Government for their benefit but the benefit could not be availed by all dealers for no fault of theirs and because of problems in GST Portal only. This has resulted in confusion as they have not collected any GST but are not covered by Composition Scheme. **Even in few cases of fresh registration, option to choose Composition scheme was not available** and **t**he registration was applied thinking that option to choose Composition scheme will be available later on and that never happened as the portal was showing the scheme will be available in March 2018.*

***NOW** the option has been again given by the Government to choose option by 30th September 2017 but Effective from 1-10-2017. This is wrong in all imaginations as the dealers have not collected GST then how they can pay Regular GST for July-September Quarter. There is urgent need to amend the same and make this scheme applicable w.e.f. 01-07-2017. **If the Government has any apprehension that dealer may not have collected tax from customer then an option may be given in the form of self declaration that whether any Tax has been collected or not** so as to bound the dealer by his declaration. He will be under fear of Law from giving wrong declaration.*

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Vice Versa *-the persons who have been granted Composition scheme* ***wrongly*** *by the system or otherwise, whereas he was not eligible to choose Composition scheme and was entitled to Regular GST only for which he has collected tax from customers also,* ***may be allowed to go to Regular GST from 01-07-2017*** *in the interest of the Revenue.*

Rectification in 3B before Filing with EVC

There is no option to rectify Form 3B as in many cases where tax liability was say NIL but wrongly put by person as 10000/- the system demands deposit of tax whereas in actual there is no liability. Hence these returns are pending for FILING with EVC as dealer is not ready to pay tax which in actual also does not exist. ***There must be given EDIT option after SUBMISSION but before FILING*** *so that correction can be made and Form 3B can be filed correctly.*

Otherwise this will lead to pendency in filing Form 3B for the next months also as Form 3B for next month cannot be filed until Form 3B for July is filed. Even GSTR 3 for the month of July could not be filed until Form 3B for July is files. There is option to rectify Form 3B in Part B of GSTR 3 but until Form 3B in original is not filed the same will be irrelevant. (Screen Shots of few these types of cases are enclosed herewith.

Refund for the GST paid on inputs be refunded*:*

As per the provisions of the Act where the Intput Tax is at higher rate and Output Tax is at lower, the refund can be claimed by filing refund application of each tax period after filing of GSTR 3 of the relevant tax period.

As the GSTR 3 of July has been put at November and so on for the month of August and September, great amount of capital has been blocked in GST on Inputs purchased and when output tax which is at lower rate when adjusted from unput Tax credit, huge amount of refund is pending towards Government. Similarly in case of Zero rated supplies the refunds are pending towards Government.

The dealers for these cases may be allowed to take refund on the basis of Form 3B otherwise the businesses which are already under recession will slow down further and will affect not only prosperity of businessman but economy of this country also.

Sir, Hope you will be kind enough to take our suggestion in positive note and this letter will be followed by another letter with different problems priority wise. Our endeavor will be to make GST Effective and Non-complicated and for that Problems will be put till last of it is not solved.

With Respects,

Yours faithfully,
Tax Adv.B.S.K.Rao,
National Vice-President
Association of Tax Lawyers,
New Delhi

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