

Points Raised by GSTBA	Discussed with Hon. FM	Discussion with Commissioner (Policy) and Joint Secretary - System
<p>We are suggesting that GST IT system does not accept returns promptly. It takes at least 2 - 3 hours to accept a single return. In certain cases, returns have not been accepted even after 2 days. Due to problems faced by taxpayers last date for filing of all Forms/Returns should be extended till the time IT related issues have been sorted out.</p>	<p>We are agreeing that system is not responding and will order GSTN to make the system quickly responding. And will develop the system in which in one day all the registered tax payers will able to file their return.</p>	<p>Order to Uplift server Capacity of GSTN to make it worthy is been issued.</p>
<p>We are suggesting that present system of returns – GSTR 1, 2 & 3 forces a taxpayer to file three returns in a month should be reconsider because each of these returns has separate timeline and late fee. Moreover, it cannot be said that GSTR – 2 is auto-populated. In long term, there should be only one quarterly return in which taxpayers should be able to file their sale and purchase summary and pay their tax on self-assessment basis. Entire return should be file in one click without OTP.</p> <p>We are also having thought and care about Government Revenue and hence suggesting that even though GSTR – 1, 2 & 3 should be filed quarterly; Government can ask for payment of tax and filing of GSTR-3B on monthly basis.</p> <p>Moreover, 45 to 60 days must be provided for filing of these quarterly returns instead of 20 days at present. There should be a clear time gap between the due date of payment and due date of filing return for the same tax period.</p>	<p>We are also working on Different Return Modules and We are having figures that 56 lacks tax payers have filed their returns but now come to know that how much all these dealers have suffered to file their returns. Actually after the discussion we realize that 56 lacks of people not just filed their return but suffered like dying to file their return.</p> <p>OTP is only for second security; and if it is hurdles for you all then we are agreeing to remove it.</p> <p>We are changing all return system and we also are suggesting that you all should contribute. We are suggesting that there should be a committee in which tax practitioners should also be invited and verify the return system before implementation.</p> <p>Enough time will be given to all of you for compliances.</p>	<p>Invoice Matching was not centre’s concept. It was States; who have suggested this issue in to the council.</p> <p>Now, looking to your demand to amend the return procedure we understand that we understand that we now have five options.</p> <ol style="list-style-type: none"> 1. No invoice matching system 2. Certain numbers or Invoice having some value should be match and not all. 3. Party wise (Supplier wise) matching system. 4. Invoice wise matching system. 5. Retain the existing system. <p>We will work on it and provide you greater solutions for the return process.</p> <p>Gujarat Modal of Returns provides Party wise and Invoice wise matching system in just a one return and after certain consideration we can think to implement it – We are not aware about such system and it is our first exposure of Gujarat VAT Return Module.</p> <p>OTP will be removed. & Time limit will be increase and periodicity will be decrease.</p>

<p>We are suggesting that until the above return filing system being operational we strongly demand a specific offline utility that can be made available for automatic upload of purchase summary and matching with GSTR-2A. Matched invoices can be uploaded directly by the taxpayer; and, facility to view, edit and submit mismatched invoices should be provided in this utility. The facility should be made available for every form/ return where invoices are being matched.</p>	<p>Yes We will provide it within a short period of time.</p>	<p>Yes We will provide it within a short period of time.</p>
<p>GSTR – 1 for the month of July, 2017 has been locked and cannot be edited / new invoices cannot be added. Thus, any invoices that have been missed out cannot be entered by seller and purchaser cannot avail ITC for the same. Due to this, recipient is not ready to pay to the seller whose working capital has been blocked as a result. We are demanding that any of the forms / returns should not be locked for any tax period. This will also ease burden on IT system as taxpayers will be able to update invoices on real time basis.</p>	<p>We were under the impression that this locking system will be useful; this system is given to facilitate Purchasers to file their return in time.</p>	<p>This is as per the law and we are unable to change law.</p>
<p>GSTR – 4 for composition dealers have not been made operational till now. Due date of filing GSTR-4 and all other forms/returns should be extended for at least one month after its availability. (For GSTR-4 15th November, 2017 for quarter ending September, 2017 at present)</p>	<p>Yes, we will do it for sure.</p>	<p>We are informed that the form is available on network; we will take the follow up.</p>
<p>Late fee for filing of returns / forms should be dropped in initial phases of GST i.e. up to 30th March, 2018. This will provide adequate time for IT system to mature and to taxpayers to acclimatize with the same. Meanwhile, the time limit for various forms should be extended well in time, so that the penalty is not imposed by the system and there is no need to provide a mechanism for crediting such penalty into the bank accounts of the taxpayers</p>	<p>Yes, We agree that in initial phase there should not be any penalty.</p>	<p>We have such record that; numbers of returns is been filled because of Late Fees. Once we waived it; all tax payers are at ease to file it. Hence we admit that late fees is high and should be reduce but not willing to waive it in advance.</p>

<p>GSTR – 3B cannot be revised / rectified. Provisions should be made to revise / rectify GSTR – 3B including offset liability. Moreover, tax liability under GST can be seen only after submission of GSTR – 3B. Thus, taxpayer comes to know of mistake only after its submission. In IT implementation, an option of 'Generate Liability' should be provided before submission so that taxpayer can view details and liability before submission of GSTR – 3B. (Offset Liability window should be open before submission)</p>	<p>Yes, We agree and do the needful.</p>	<p>Yes, Edit facility will be given to all.</p>
<p>We are suggesting that the issue that in case tax is deposited under wrong head (CGST instead of SGST /IGST and vice versa) system should provide an option to adjust such payment of tax in cash ledger. There should be one Cash Ledger and allocation can be selected by Tax Payer.</p>	<p>-</p>	<p>We are having problem of accounting. Once tax is deposited; it goes to the respective state head at 8:00 pm every day. Now, We are unable to recover any amount from state and hence. CAG is also creating problem for us. Hence we will add one more window for authentication – Pop Up will be come before generating challans. And Tax Payers will have one more chance to rectify the challan before payment.</p>
<p>Remitted late fee should either be deposited in bank accounts or Tax Payer should be entitle to adjustment such late fees against tax or interest liability (and not against future late fee only).</p>	<p>Yes, We will do it.</p>	<p>We will make some mechanism where Amount of Late fees will directly credited under Tax Head or will be credited in to the Bank Account.</p>
<p>We are suggesting that if tax is deposited in time by the taxpayer, but there is a delay in offsetting the tax liability, an interest is charged on the taxpayer. This is despite the fact that money is already deposited with the government. Interest should not be charged in such cases.</p>	<p>-</p>	<p>Yes, defiantly this matter will be solved. And once assessee will pay the amount of tax; even before offsetting the interest will be stop.</p>
<p>Application for voluntary registration should be effective from the date of application and not from the date of acceptance of such application / issuance of certificate by tax administration. Moreover, for compulsory registration, effective date should from the date of liability and not from the date of acceptance of such application / issuance of certificate by tax administration.</p>	<p>-</p>	<p>Yes, we will definitely suggest such changes as it is contrary to the law.</p>

<p>We are also requesting that refunds of Input Tax Credit paid towards the inward supplies by the exporters under GST should be issued immediately.</p>	<p>-</p>	<p>-</p>
<p>We strongly demand the authorisation of all GST Practitioners for the compliances drafted under GST Act including Certification for the refund and Audit under Section 35(5). Government may hold some specific exams for qualifying the Tax Professionals capable to do such compliances or restrict to those advocates who are exclusively Practicing under Tax Law for five years where as the Tax Practitioners are concern they are inevitable parts of the business, business man and it helps him to mind his business. Their numbers are quite more than any other tax professionals. Tax practitioners are helping an entrepreneur in his day to day basis; he really can function as preventive audit on behalf of the government when it comes to GST billing, filling and annual returns. Moreover, it's a certification work and distinguishable with the process of Income Tax Audit. Not only that we are also aware about the Judgement of Honourable Supreme Court in the case of Maharashtra Sales Tax Practitioners Association and facts of such case can also be distinguish in the context of addition of Name of Advocates and Tax Practitioners in GST Audit.</p>	<p>You are having fight with CA's!!!</p> <p>We will consider the demand and look forward for positive solution.</p>	<p>This point is under consideration.</p> <p>We need to amend the law; there is a chance for a committee will ask for certain changes in Law; You request all states to ask for certain change. And if states are demanding for such facility we don't have any issue with it.</p> <p>(Informally) We do have any priority; so far professionals are concern. But Your Combine efforts are missing and we also found some discrepancy in demands raised by different associations of different areas.</p>
<p>There will be Log / Activity report in assessee log in; and that will be shown how much work / trial assessee done for the fulfilling the compliances.</p>		
<p>Quarterly return (including GSTR3B) facility will be open for all those assessee; who are having turnover less than 1.5 Cr. From October only.</p>		
<p>We will have frequent dialogue.</p>		
<p>Change / addition / amendment in Law is heavy task for everybody. Because it is a huge task. If there is some change, there will not be any single amendment. Government will have to amend 3 Centre's Law, 31 States Law and if at all it's the demand of time; it should not be done for any individual topic. All necessary points are been gathered and in budget sessions; in consultation with all the states and recommendations of Council we will change GST Law in February and not before that.</p>		

Members Presented into the meeting :

- 1) **Mr. Varis Isani** – President
- 2) **Mr. Shantilal Thakkar** – Vice President
- 3) **Mr. Harnish Modh** – Secretary
- 4) **Mr. Prashant Shah** – Secretary
- 5) **Mr. Pradip Jain** – Co- Op Member
- 6) **Mr. Bhaskar Patel** – State Representative Committee
- 7) **Mr. Axat Vyas** – Centre Representative Committee

We are very thankful to Chief Minister of Gujarat **Shree Vijaybhai Rupani**; who organised such meeting as well constantly taking follow up from Centre about fulfilment of our Demands.

Photo



Details of the meeting held with Centre Finance Minister with Delegation of The Gujarat Sales Tax Bar Association; for simplification of Procedure on 2nd Nov. 2017 at North Block