

PRESIDENT

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Hon. SECRETARY

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To,  
The Finance Minister of Central Government,  
New Delhi.

**SUB.: - DIFFICULTIES IN THE FILING OF ANNUAL RETURN**

Dear Sir,

With reference to above we have to say the following:-

**1) Details of 6A of Table No. III of GSTR-9:-**

Under Table 6A now the annual return is demanding the bifurcation of Input Tax Credit claimed between Inputs, Services and Capital Goods it would be worth to note that till date GSTR 3B was not asking such kind of bifurcation and moreover GSTR-3 never saw light of the day. Hence trade and industry has not maintained such kind of separate accounting records moreover the Accounting softwares are not designed in such a fashion to provide the bifurcation. Hence, nearly after 2 years such kind of bifurcation will not be possible.

*So here our Association is REQUESTING that please provide single line input tax credit information.*

**2) Details of 8A of Table No. III of GSTR-9:-**

Under the Table 8A Annual return is comparing the GSTR-2A along with the tax credit claimed in GSTR 3B. There we would like to request you that GSTR-2 was not functioning moreover excel export utility for GSTR 2A was available in August 2018 nearly after 6 months of the completion of financial year hence there was not possibility of comparison of the data. Moreover, trade was waiting for you to start GSTR-2 on the top of it Tweet by Finance Minister stating that "GSTR-2A is only for the

reference purpose only and there is no need to compare the same" trade was relaxed and have not made the comparison.

*So here our Association is REQUESTING that please postponed this information for Financial year 2017-18.*

**3) Details in GSTR-9 are auto populated :-**

While going the format of GSTR-9 either the figures are being summed up from the GSTR-1 or GSTR 3B there is no space to go with figures of books of accounts. It would be worthwhile to note that GSTR-9 should provide adequate weightage for books of accounts and trade should be allowed to enter the details as per books of accounts so that true and fair liability can be expressed.

*So here our Association is REQUESTING that please modify the format.*

**4) MISTAKE IN PAYMENT OF RCM :-**

During the first year of implementation there are many mistakes being identified on payment of RCM and claiming credit there on. GSTR-9 is basically taking the total of RCM shown in GSTR-3B there should be a suitable space to declare the RCM liability that was being left out during the year in Annual return and suitable credit if available should be allowed to be claimed in annual return.

*So here our Association is REQUESTING that please clarify the issues.*

**5) Details of Outward Supply in Line No. 6C & 6D of Part-III of GSTR-9:-**

Format of GSTR-3B was having a single line column wherein RCM was required to be declared. There was no differentiation as regards to the fact that whether the reverse charge is being paid under section 9(3) or 9(4). Moreover, if the reverse charge if the same was paid under compulsory system it had no

connection whether the supplier was registered or not hence trade has not prepared the requisite data.

*So here our Association is REQUESTING that please allow to give information of RCM Paid and Input tax credit claimed by Assessee.*

**6) In case NEGATIVE FIGURE generated in Table No. 8D & 8J:-**

As mentioned in point no. 8A where the government had not proper mechanism to start GSTR-2. There are cases where there is excess claim of input tax credit than GSTR-2A whereas the purchases are genuine.

*Our Association requests you to kindly clarify the stand that Government is going to take in such cases.*

**7) While filing of GSTR-9 for the Regular Tax Payer, in Table No. 17 & 18 we required to give HSN No. of inward supplies which in value independently account for 10% or More of the Total value of inward supplies:-**

Here you have given relaxation to Tax Payer having turnover of Less than 1.50 Cr. for not mentioning HSN No. of outward supplies only. You have also mentioned that to give HSN No. of Inward Supplies which in value independently account for 10% or more of the total value of Inward Supplies.

Whenever we are writing Amount 10% or more of the total value of Inward Supplies online GSTR-9 is not allow to file GSTR-9 on line without giving Quantity Details, even though Tax Payer having turn over Less than 1.50 Cr.

It would be worthwhile to note that many assessee have not maintained quantity records and they are in able to furnish the data in the required columns. Government at the launch of GST had suggested that even 10<sup>th</sup> pass guy can file the GST returns and it is not possible for such 10<sup>th</sup> pass guy to maintain GST Records along with Quantity.



When we are preparing GSTR-9 by using Offline tools given on GST WEBSITE GSTR-9 become Ready to file online GSTR-9 without any details of HSN No. and Quantity of Inward Supplies. But in Table No.18 it shows – (dash) in the details column. If we file this Offline tools Prepared GSTR-9 in future GST Department will take action for NOT giving information of HSN No. of Inward Supplies which in value independently account for 10% or more of the total value of Inward Supplies.

*So here our Association is REQUESTING that please DELETE Table No. 17 and 18 from the GSTR-9. Because Tax Payer has already paid due GST and filed the details of Sales & Purchase of Financial Year 2017-18, Filing of GSTR-9 is only Procedure part of giving information, by Deleting this Table No. 17 and 18 from the GSTR-9, GST REVENUE will not affected.*

*For Trade & Industry Sector and Tax Professionals People during Financial Year 2017-18 GST Act is New and current year GST compliance pressure Filing of GSTR-9 is created Mental Pressure on them.*

#### **8) Allow to make correction in INWARD & OUTWARD SUPPLY PARTIES.**

Under the GST Regime there is no provision for revision of return the only way to get the invoice details being corrected was by the way of the Amendment Return. It would be worthwhile to note that even after the extension of the due date of claiming of such kind left out credits was being extended to March, 2019 the system was not allowing the drop down option for the year 2017-18 till a longer period. It would be worth to note that even today correction for invoices for B2C is not available for the month of July 2017. Hence, in the view of above facts it is very clear that system is not in pace with the changes and updating made by the Government.

*So here our Association is REQUESTING to kindly allow the credits based on invoices and other relevant documents for the period 2017-18.*

**9) Details of Previous year Sales in Table No.5 of Part-I of GSTR-9A :-**

**In case of Some NEW Registered Asseessee in the GST Act. Now while filing GSTR-9A of Financial Year 2017-18 it is not allowed to file GSTR-9A of this year without putting any information in this table No.5. Surprisingly when we call help line they advise us to put 0.10 for filing of GSTR-9A.**

*So here our Association is REQUESTING that please allow that without giving this information we can file GSTR-9A.*

**10) Details of tax paid as declared in Returns filed during the Financial Year Table-9 of GSTR-9A :-**

If Composition Dealer was required to pay Interest OR Penalty he paid in head of SGST & CGST both during the Financial Year 2017-18.

But for filing of GSTR-9A on line we are getting information of HALF AMOUNT of total paid in head of SGST & CGST both. Now Correction is only allowed in Column of PAYABLE, but no correction is allowed in Column of PAID. So if we make any change in the Column of PAYABLE and no change in Column of PAID it will be create balance payment liabilities.

*So here our Association is REQUESTING that please either allow to make correction in both column OR make change in your system so we get information of total paid in head of SGST & CGST both. Please give clarification for the better interest of Trade & Industry Sector and Tax Professionals Peoples.*

We, the undersigned (being a tax Professionals) would like to bring to your notice that we are the bridge between the dealers (tax payers) and Government (tax collectors). The call of duty of both of us, We the Tax Professional and You the Legislator, asks us to stand and if required fight against the injustices meted upon all stakeholders (dealers, consultants and Government) involved in the system. We are sure if we speak together then the coming generations of all stakeholders (dealers, consultants and Government) would remember the persons who stood up and set right the system (GST Network) and fought for the rights or should we say constitutionally guaranteed rights.

Hoping for a new, much better and prosperous dawn in the days to come.

Thanking You,

Yours faithfully

For CENTRAL GUJARAT CHAMBER OF TAX CONSULTANTS



Hon. Secretary

C.C.TO.:-

- 1) The Prime Minister of India.
- 2) The President of India.
- 2) Shri Dr Ajay Bhushan Pandey, Chairman, GSTN
- 3) Shri Vijaybhai Rupani, Chief Minister of Gujarat State,
- 4) Shri Nitin Patel, Deputy Chief Minister of Gujarat State,
- 5) The Gujarat Sales Tax Bar association
- 6) The Chairman of GST council.
- 7) The Chief Commissioner of Gujarat State.
- 8) The Joint Commissioner of SGST Office, Vadodara.
- 9) The Chief Commissioner of CGST Office, Vadodara.