



# All India Federation of Tax Practitioners

## (Indirect Tax (GST) Representation Committee)

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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### INDIRECT TAX (GST) REPRESENTATION COMMITTEE

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To,

1) The Finance Minister  
Ministry of Finance,  
Govt of India, North Block,  
New Delhi - 110001

2) The Chairman, CBIC,  
Govt of India,  
North Block,  
New Delhi - 110001

3) GST Council, 5<sup>th</sup>  
Floor, Tower- II,  
Jeewan Bharti Building,  
Janpath, New Delhi-110001

Hon'ble Madam/sir,

### Sub: Representation on various issues relating to GST

All India Federation of Tax Practitioners (AIFTP), having registered office at Mumbai is an Apex Body of Tax Practitioners being Advocates, Chartered Accountants, Cost Accountants, Chartered Secretaries and Tax Practitioners having more than nine thousand members across the Country practicing before the Income-tax Appellate Tribunal, Sales Tax Appellate Tribunal and GST Appellate Authorities having benches and jurisdiction in various parts of India. I am proud to say that Senior Advocates and Senior Counsels of various High Courts and the Supreme Court are our members and till date more than seven members of our Association have been elevated as Judges of various High Courts.

The object of the AIFTP is to take up various causes and act as a conduit and facilitator amongst the Tax Practitioners, Revenue Authorities, the Central Government and the Members of the Hon'ble Appellate Tribunals, High Courts and the other cogs in the wheels of dispensation of Justice in the fields of tax jurisprudence and to identify and overcome the impediments that may hamper the proper and effective functioning of the provisions of law. We have in the past taken up various issues and have made numerous representations







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across various fora for the mutual benefit of both general public and revenue authorities.

AIFTP plays a pivotal role in making representations to the highest authorities. Hon'ble Finance Minister Smt. Nirmala Sitharaman ji emphasized on the critical role played by Tax Practitioners, between the taxpayer and the Government in a growing economy like India ensuring maximum collection of taxes and smooth functioning of the GST regime, in her inaugural address at the National Tax Conference, 2020 organised by AIFTP Central Zone on 06.11.2020. Hon'ble Chairman, CBDT Sh. P.C.Mody also delivered a keynote address in the first virtual tax conference on faceless assessment held on 22.09.2020 and appreciated the role played by AIFTP.

The Indirect Tax (GST) Representation Committee of AIFTP has submitted various suggestions on GST Law since its inception and many of these suggestions have been accepted from time to time.

In the preceding 4 years since the implementation of GST, Government has made significant improvements from time to time but there is a scope for much more to be done towards simplification of the complex law and to ease the compliance.

Following are few important issues which need immediate attention of the Government for issuing clarifications/circulars/notifications/amendments in law for ease of doing business, better compliance and to reduce litigation.

#### 1. Restriction on claiming ITC u/s 16(4):

Restriction on claiming of ITC of a particular year till the due date of filing September Return of the next Financial Year should be done away with and such restriction may be linked with the date of filing of annual return of the concerned financial year as certain unclaimed/short claimed ITC come to knowledge only while preparing/filing of the annual return.

#### 2. Denial of ITC to the recipient u/s 16(2)(c):

Section 16(2)(c) provides that no registered person should be entitled to the credit of any input tax in respect of supply of goods or services or both to him unless the tax charged on the supply has actually been paid to the Govt. either in cash or through utilisation of ITC.

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- 3 -

Similar provisions existed in State VAT Laws also where courts held that if there is no connivance between the buyer and the seller, ITC can't be refused to the buyer. It's the duty of the Govt. to collect the tax from the supplier through its machinery. The way out is to permit the buyer to remit a part of tax as TDS into the treasury and the authorities should be vigilant in collecting tax from the sellers who are registered persons. Genuine buyers shouldn't be made to suffer on this count. Demanding of tax from purchaser shall tantamount to double taxation.

Accordingly, we represent that it is unfair to burden the genuine buyers and the section be amended to provide the remedy for the genuine buyers.

### 3. Adjustment of SGST, CGST and IGST paid under wrong heads:

The GST law provides that if, inadvertently or otherwise, SGST or CGST has been paid as IGST or vice versa, the registered person should claim refund for the same and again make the payment under the correct head. At times, practically it is not possible for more than one technical reasons. There should be a mechanism to allow the registered persons to adjust on their own in their returns. The flexibility will take care of many litigations and harassment to the registered persons without there being any loss to the revenue.

Under VAT laws, if such an error happened, the commissioner had the power to make the adjustment at the back end on the basis of an application made to him by the tax payer.

We, therefore, represent that the similar facility should be made available to the proper officer to transfer the tax from one head to the other instead of asking the tax payer to pay again and claim refund of tax paid under the wrong head. This will reduce unnecessary compliance burden and contribute towards ease of doing business.

### 4. Utilisation of ITC:

In many cases of utilization of ITC, the taxpayer had to pay CGST although he has credit of SGST available. GST being one nation one tax, set off of SGST may be allowed against CGST to further the ease of doing business and also ease the working capital requirement of the taxpayer, there being no loss to the revenue.

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### 5. Procedure for allowance of ITC not appearing in GSTR-2A for the reason that the supplier declared the supplies as B2C instead of B2B due to an inadvertent error and reporting of ITC relating to earlier tax periods in subsequent returns:

The recipient doesn't get credit in above situations even if he fulfills all conditions of entitlement of ITC u/s 16 and it is a total loss to him although government has received the tax due. It is, therefore, represented that a way out be found so that recipient can attach necessary purchase documents as evidence while filing his GSTR-3B for which the credit has been claimed and separate row may be added in the return GSTR 3B to claim such credit basis which proper officer can examine such documents attached before issuing any deficiency notice / enquiry to the tax payer to verify the claim of credit.

Further, the ITC for earlier tax periods, if claimed by taxpayer in subsequent returns as permissible in GST law, there is no separate row to show the same in GSTR-3B of the subsequent period and has to be reported in 4A(5). We suggest that if a new row is inserted in GSTR-3B to report earlier ITC, it will be useful, both for the taxpayer and the department during reconciliation.

At present, certain taxpayers are required to issue e-invoice for B2B transactions. The E-Invoice Portal doesn't allow correction of mistakes, if any, that may have happened while issuing such an invoice. A mistake in GSTIN of the buyer in the invoice leads to denial of ITC to the buyer. We, therefore, suggest that such inadvertent errors in e-invoice be allowed to be rectified on the e-invoice portal (IRP).

### 6. Transitional credit in TRAN-1 and TRAN-2:

In case of large number of taxpayers, transitional credit could not be applied in time in TRAN-1 or in TRAN-2 due to technical glitches of GSTN System or due to lack of knowledge of the new complex law or some clerical mistakes committed claiming lower amount.

Many High Courts including Hon'ble Delhi High Court has directed GST Authorities to allow the taxpayer to claim such credits being their vested right as per Article 300A of the Constitution but Government has made retrospective amendment in law as well as moved the Supreme Court against such favorable orders which were in favor of the taxpayers.

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**ETHICS  
EDUCATION  
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It is suggested that as the taxpayer has already paid tax on purchases in the erstwhile law, disallowing credit to him for procedural lapse will be a gross loss to him to be borne out of his capital and therefore Govt. should consider to allow the transition as one time measure by an amnesty scheme as has been done in case of filing of old GSTR-3B returns for the tax periods from July, 2017 to April' 2021, there being no loss to the revenue.

### 7. ITC on immoveable property:

In order to reduce cascading effect and to reduce cost of production/transaction, ITC on goods or services used in construction of immoveable property, which is to be used as factory/commercial building or let out for commercial purposes in the course of or furtherance of business, be allowed, seamless credit being the very basis of GST Law.

### 8. Computation of ITC:

Formula to compute ITC in Rule 42 and 43 is quite complicated and gives the officers a stick to beat the dealers as there are bound to be mistakes. The full bench of Hon'ble Kerala High Court observed that "This legislature doesn't suppose our merchants to be naturalists or geologists or botanists." Similarly one cannot suppose tax payers to be professors of mathematics or software engineers. It is therefore suggested to devise simple procedures to calculate ITC to ease the business and to reduce future litigation.

In the meantime, the interest element in the reversal of ITC as per Rule 42 and 43 should be done away with. The need for reversal arises only due to change in the ratio of taxable and non-taxable supply, there being no intention to claim wrong ITC, the payment of interest in such cases is not rational / logical.

### 9. To allow ITC in Latest Amnesty Scheme:

In latest amnesty scheme, registered person has been allowed to file pending returns in GSTR-3B for the tax periods from July, 2017 to April, 2021 by 31<sup>st</sup> Aug, 2021 by paying the tax due along with interest and with concessional late fee. Further, under the scheme, the registered person can't claim ITC due to restrictions in section 16(4) of CGST Act, 2017 which results in double taxation.







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We, therefore, represent that this restriction be waved in the Amnesty Scheme to make the scheme more meaningful and effective.

### 10. Input tax restrictions on distribution of free samples:

To promote sales, free sample distribution is required to be made by the business entities. Restriction is imposed on input tax credit relating to free samples under Section 17(5)(h) of the CGST Act, 2017. Distribution of free samples is required in the course of business or for furtherance of business. Therefore, we represent that the said restriction should be removed.

### 11. Revocation of cancelled registrations for availing benefits of Amnesty Scheme:

The person whose registration has been cancelled and time limit for filing of revocation application has also expired can't avail the benefit of amnesty scheme in spite of the fact that he is interested for the same.

We, therefore, represent that one time opportunity should be allowed to such taxpayers by extending the time limit for restoration of the cancelled registration.

### 12. Removal of capping the value of zero rated supply:

For the purpose of refund on exports the Government has capped value of zero rated supplies at 1.5 times the value of similar goods supplied in the domestic territory by the same or similar supplier vide Notification No. 16/2020-CT dt. 23.03.2020. The restriction or the capping does not have any rationale and is loss of earning in foreign exchange for India. For example, items like Pashmina Shawl/Alfonso Mango/Spices/Handicrafts etc. are priced far more in the international market in comparison to Indian Domestic Market.

1 Kg of Alfonso in season can fetch 3-4 GBP of foreign exchange when sold in the International Market which is almost 300-400 INR, however, in domestic market this price would be anywhere between Rs.60-100 per Kg. Putting a cap of 1.5 times would restrict the pricing of the mango to around 1-2 GBP. Therefore, the capping is without any rationale and should be removed immediately.

**ETHICS**  
**EDUCATION**  
**XCELLENCE**





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### 13. Time limit for Refund Application:

Section 54(1) provides for making an application for refund within 2 years from relevant date mentioned in explanation (2) of section 54 of CGST Act, 2017.

However, practical experience shows that in large number of cases refund comes to the knowledge of the taxpayer when Annual Return GSTR-9 or Reconciliation Report GSTR-9C is prepared and filed but by that time the period of 2 years has lapsed.

We, therefore, suggest that the time period of 2 years be amended as 2 years from the relevant date or 1 year after the due date of Annual Return whichever is later. Further, if possible, claim of refund be made permissible by inserting a new column in GSTR-9 return also.

### 14. Blocked refunds in case of risky exporters:

Refunds blocked by DGRAM unit of CBIC have not been unblocked even after submission of reports by jurisdictional officers after verification of all documents from the exporters. Clear policy should be made for resolving such matters as no proper information is being given by the respective GST offices and Customs Department to the taxpayers. As a result, exporters and their staff/consultants are running from one office to the other but refunds are not released even in genuine cases and huge amount has been blocked creating difficulty in carrying on business to the taxpayer. There should be a time limit within which report should be sent by the officials to DGRAM etc. and for further disposal of the matter by DGRAM.

### 15. Automatic Interest payment on delayed refund:

The experience shows that in large number of cases, the refunds are delayed but no interest is paid by the GST Department. We, therefore, represent that GSTN system should be programmed in a manner to calculate interest automatically while issuing the refund orders just like done by the Income Tax Portal.

### 16. Payment of GST under RCM:

Under section 9(3) and 9(4) of the CGST Act, 2017, the recipient has to pay tax under Reverse Charge Mechanism from the cash ledger and is not allowed to set off from the credit ledger.

contd - 8





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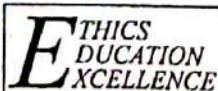
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This is a hardship for the taxpayers that when he has already paid the tax on his other inward supplies and there is a balance in his credit ledger, he shouldn't be asked to pay cash further under RCM and to claim the credit. Instead, he should be allowed the adjustment from the balance available in the credit ledger. This is necessary for the ease of doing business and to provide working capital with the businessman, there being no loss to revenue either.

### 17. Option to pay different interest amount under CGST/SGST Act:

The registered taxpayer who is liable to pay the interest u/s 50 of CGST/SGST Act 2017 should be given an option to pay different interest amount for CGST and SGST. Presently, interest calculated under one act (SGST or CGST) results in auto calculation of interest in the other head (CGST or SGST or vice versa) also. The liability of CGST and SGST may be same or different at times. The taxpayers are finding problems in paying interest at the time of filling the returns only. In the present scenario the taxpayer needs to file DRC-03 for the payment of interest separately after having furnishing the return.

So, by resolving the above problem in the return filing mechanism on the GST Common Portal, the taxpayer will be relieved from filing of DRC-03 separately and can pay the interest at the time of filing of GSTR-3B.

### 18. Filing of appeal in the State of Registration:

If the conveyance carrying goods is intercepted and an order levying tax and penalty is passed, the taxpayer has to file an appeal against said order only in the State of interception. This procedure is very cumbersome for the tax-payer and therefore, for ease of doing business, the appeal should be allowed to be filed in the State of registration of the owner of goods. The documents which have been seized can be sent to the State of Registration through E-mail with e-signature or digitally signed in the common portal and appeal can lie with jurisdictional proper officer of Registered Person. This will not only save great time, money and energy of the registered person but also save the registered person from corrupt practices.





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### 19. Service of Notice:

Section 169(d) provides that notice/order can be served by any one of the methods provided therein. One such method is 'by making it available on the common portal.'

In case registered person has not logged into the common portal for any reason for many days, he will not be able to know about any such notice/order uploaded on the common Portal which may result in an ex-parte best judgment decision against him, increasing further litigation.

It is, therefore, desirable that in addition to uploading of the notice/order on the Common Portal alone, service through registered e-mail of the Regd. Person be made mandatory.

It should also be clarified that service of notice shall be in the order of modes prescribed in the section.

### 20. Refund of ITC under Inverted Duty Structure:

Section 54(3)(iii) provides for refund of credit accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, Rule 89(5) provides that credit on inputs is admissible for refund and not on input services.

Experience shows that input services for inverted duty structure forms a substantial value addition and therefore, the tax paid on the same be permitted for refund and rules be amended accordingly.

Rule 89(4) also restricts ITC on capital goods while allowing refund on zero rated supplies. This restriction should also be done away with.

### 21. Clarifications:

To reduce litigation, clarification on following issues is immediately required:

- a) Notice pay recovery from an employee by the employer on his resignation whether liable to GST or not taking into consideration that cessation of employment is treated as employment service not liable to GST and amount recovered is out of salary already paid.

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Clarification once issued will be helpful to all employers of the country and will avoid huge litigation. Clause 5(c) of schedule-II and schedule-III of section 7 – employer employee relationship needs to be considered.

- b) Corporate guarantees issued by holding company for its subsidiaries free of cost are to be valued as per valuation rules. However, there are no values available for such services in the market as Guarantee by Govt to PSU are exempt and there are no such identical services in the market. Hence, Govt should clarify whether such services are exempt or not and if not then how to determine value of such services.

### c) On Advance Rulings:

- (i) Whether differential rate is payable w.e.f. 01.07.2017 or from the date of advance ruling.

Dealer X has been paying tax @ 5% on a commodity. He files an application and receives an advance ruling that the applicable rate of tax is 18%. Whether the differential tax has to be paid from 01.07.2017 or from the date of advance ruling? Whether interest would also be payable? Justice and fair play demands that the tax @ 18% would be payable from the date of advance ruling.

- (ii) Whether tax at higher rate can be charged if taxpayer is in appeal against the advance ruling.

Applicant dealer Y gets an unfavourable advance ruling determining higher rate of tax on a commodity. He prefers an appeal. Whether the assessing authority would demand higher rate of tax pending disposal of the appeal? In the case of Tirupati Chemicals Vs DCTO (40 VST 81), the Hon'ble AP High Court held as follows:

*"Thus upon reading of the said proviso, we are of the view that the said decision of the AAR, so long as the appeal is not decided, cannot be enforced though it is binding, meaning thereby, it operates as stay automatically. We have to conclude that since Hindustan Unilever Ltd has already preferred an appeal and the same is pending, naturally the decision of the AAR will automatically remain stayed, but that doesn't mean that the decision is obliterated and erased, and so long as it is not set aside, it remains, but may not be operative."*

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(iii) Whether ruling is applicable to the jurisdictional officer only or on all officers within the state.

Applicant dealer Z is issued an advance ruling that a commodity is exempt from tax. Under section 103(1)(b) of the Act, it is binding on the concerned officer of the applicant. All officers other than the concerned or jurisdictional officer may continue to levy tax on that commodity, claiming that the ruling is not binding on them. In the VAT Acts of several states, it has been provided that the advance ruling is binding on all officers in the State. When the ruling is given by a State level authority, there is no reason in not making it binding on all the officers in that State or Union Territory, to have uniformity and to avoid discrimination.

### d) Refund of export of services by Indian Subsidiary Company to its Parent Company located outside India:

Companies registered under the Companies Act in India say ABC Private Limited (subsidiary of its Parent Company XYZ Inc., USA outside India) and the XYZ Inc., USA outside India are separate person.

Export of service definition (Section 2(6) of IGST Act, 2017) amongst other conditions mentions that service will be treated as export if 'the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8'.

Generally subsidiary Company in India are not a mere establishment of Parent Company outside India. However, GST Department is denying the refund of export service in cases where services are exported by a subsidiary Company in India to its Parent Company outside India on the ground that both are mere establishment of a distinct person.

We suggest that a circular or clarification be issued to clarify when supplier and recipient of service qualify as a mere establishment of a distinct person in case of export of services so that the difficulty faced in refund is avoided.

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### e) Notional interest on refundable deposits:

Interest free refundable deposits are taken by the suppliers (for instance owners of immovable property for letting out premises to tenants, returnable containers which are supplied with goods) from recipient of supply of goods or services or both due to the risks associated with the supply.

It should be clarified, through a circular, that notional interest on such refundable deposits should not be added to the value of tax supplies for the purpose of valuation of outward supplies under Section 15 of the CGST Act, 2017.

### 22. Publishing State wise list of Govt Authorities and Govt Entities so as to avoid discretion by the authorities:

Where services have been provided to government authorities and government entities, lower rates of tax are applicable. There is no clarity on these two terms. Assuming the recipient, a government entity, tax has been charged at a lower rate. The proper officer disputes, that the recipient is not a government entity. It is impossible to know the percentage of the control the State / Central Government has in that entity. We, therefore, suggest that a list be published, State wise, of Government Authorities and Government Entities so as to avoid discretion by the authorities.

### 23. Restructuring of the Authority for Advance Ruling as by and large the present set up has created more confusion than clarifying issues.

### 24. Remand to assessing authorities:

By amending the provisions to allow the appellate authority to remand the matter to the assessing authority so as to reduce the burden of appellate authorities for checking the detailed calculations and verification of huge number of documents submitted by the appellant during appeal proceedings.

Further, in different states, the offices of appellate authorities are located at a distance of even 400 kms. The present procedure of modification by the appellate has been causing severe burden both to the appellate authority and to the taxpayer/professional.

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In most of the cases the appellate authority (now the first appellate authority) is dismissing appeals which in turn increases the cost of litigation to the taxpayer in preferring writs to the hon'ble high courts.

Increase in the litigation vitiates the very concept/purpose of introduction of GST in the country.

### 25. Tax on advance received against supply of services:

The condition of payment of tax on the advances received for supply of services be removed as done in the case of goods, to remove discrimination as well as to reduce compliance burden and to make things simpler.

### 26. Department officials be made accountable:

In practice, it is observed that the department is issuing many notices/messages/alerts which are altogether wrong causing unnecessary harassment to the taxpayers and their consultants, resulting in wastage of time of the taxpayer and its counsels and the department officers as well while dealing with such notices. The officers should be made accountable for issuing of wrong notices/messages/alert and should be viewed seriously. Such officers issuing apparently wrong notices should be fined and recovery should be made from their salary so that it serves as a deterrent for them in the future.

### 27. Export of Intermediary Services:

Place of Supply Rules should be amended in relation to intermediary services to exempt them where payment is received in foreign currency and services are received by foreign supplier. This will help boost the service sector. Alternatively, rate of GST on such services be reduced to 5%.

### 28. Acceptance of court decisions without being egoistic:

It is observed that the department is filing appeals against court orders even if there is no loss to the revenue. Govt has all the power and financial resources etc. to fight these cases, spending taxpayers money, as against the limited resources available with the taxpayer.

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# All India Federation of Tax Practitioners

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(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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It is suggested that Government should guide the bureaucrats to drop their egos and accept the court orders favoring the tax payers from whom they collect the tax which is the very source of their salaries and is used to run the country.

### 29. Appointment of GST Appellate Tribunals:

Even after notifying of the GST Appellate Tribunals on 21.08.2019, Govt hasn't been able to constitute a single GST Appellate Tribunal causing great difficulty for the taxpayers. Every taxpayer can't go to the high courts as the same is highly expensive and time consuming. In order to provide justice, Tribunals should be immediately constituted and set up so as to minimize the cost of litigation of the aggrieved taxpayers and saving the precious time of the hon'ble high courts.

### 30. Wrong invocation of Rule 86A – Blocking of Input Tax Credit:

The government needs to lay down some guidelines or procedure for the purpose of invoking Rule 86A. In the absence of the same, the Rule is being grossly misused and has an irreversible and detrimental impact on the business of the person concerned. In this regard, the government and GST Counsel need to act immediately.

### 31. GST on Petroleum Products:

Petroleum products are outside GST purview presently. We represent that it should immediately be brought within the GST net to rationalize the process of such products and provide relief to public at large and curb the inflation.

### 32. QRMP Scheme, IFF and Monthly Payments by small taxpayers:

In the newly introduced QRMP scheme, the payment of tax is required to be made on monthly basis. The B2B supplies are required to be reported every month in IFF. So, basically the working has to be done each month and the scheme is quarterly just for its name. We suggest that GSTR-1 and GSTR-3B should be made quarterly in true sense of the word and IFF and monthly payments should be withdrawn with immediate effect.

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### 33. Compliance Ratings:

As per section 149 of CGST Act, every registered person was to be assigned a compliance rating by the government based on his compliance record. However, the same has not yet been implemented.

We suggest to implement the same as soon as possible which will help the MSME to procure goods / services from the high compliant suppliers.

### 34. Relaxation of HSN reporting:

Taxpayers having turnover below Rs.1.50 Cr. should be given relaxation from reporting HSN details in GSTR-1. Further, reporting HSN should be optional for taxpayers supplying items like groceries, electrical goods, hardware goods etc. irrespective of their turnover.

### 35. Non acceptance of negative figures in GSTR-3B:

The return in GSTR-3B is not accepting negative figures in table 3.1(a). This creates difficulties in filing of return when the Sales Returns during a month exceed the Sales. Due to this reason, the adjustment can be made only up to the value of sales and the balance has to be carried over and the staff engaged in filing the returns needs to keep a record of the same till it is not finally adjusted. We, therefore, represent to provide this facility immediately as the same is pending for the last 4 years.

### 36. Reduction in rate of interest levied under GST law:

At present, steep rate of 18% interest is levied on delayed payment of tax by the taxpayer. This rate was decided in 2017 when interest paid by banks on FDRs was around 9-10%. The scenario has drastically changed in the last one year and the prevailing rates have dropped to around 5-6%. Accordingly, we suggest that the rate of interest under GST law should be rationalized and be reduced to 12% or lower.

### 37. Revision of returns:

GST law nowhere restricts the revision of returns GSTR-3B, GSTR-1 and other returns filed by the taxpayers. However, GSTN Common Portal hasn't provided any facility to revise the already filed returns to correct the inadvertent / clerical errors.

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For this reason, the mistakes had to be corrected by making adjustments in the subsequent returns which is creating huge problems / difficulties in reconciliation of turnover and taxes at the end of the year or as and when required.

We, therefore, suggest that facility for revising the return should be immediately created on GSTN Common Portal.

### 38. Use of Tradename on GSTN:

In case of a proprietorship business, GST registration is granted on the basis of proprietor's PAN and, therefore, at most places (such as GSTR-2A etc.), proprietor's name is reflected instead of the Tradename on GSTN. Whereas, it is the tradename which is mentioned on the invoices and other documents used in the normal course of trade & business. This creates a lot of confusion for the users while matching the data.

We, therefore, suggest that tradename be used by the GSTN instead of proprietor's name to eliminate any chance of confusion.

### 39. New Form GSTR 9C for financial year 2020-21:

GST Council in its 43<sup>rd</sup> Council meeting held on 28.05.2021 decided that the furnishing of reconciliation statement in Form GSTR-9C would be self-certified by the registered person instead of getting the said form certified from a Chartered Accountant / Cost Accountant.

We represent to issue a notification in this regard and also release the new reconciliation statement in Form GSTR-9C at the earliest.

We, sincerely request you to please consider the above suggestions and issue necessary clarification/circulars/notifications etc. in this regard.

The issues raised above have been mentioned in brief and can be explained/discussed in detail in a meeting with yourself and your team either in person or on a virtual platform. An appointment for the same please be granted at the earliest possible time.







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An email request for the same has already been made to the Revenue Secretary and Chairman CBIC for which Ref No. 1743824 dt. 08.07.2021 has been allotted by your office. Also, a physical written request was submitted on 09.07.2021 at North Block.

With Highest Regards,

For All India Federation of Tax Practitioner

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