SUGGESTIONS RELATING TO GSTN

It is really praiseworthy that with tireless effort of all concerned, GST portal has almost overcome the initial technical glitches.

But even now, there are some practical difficulties in smooth operation to complete any task in minimum possible time, **which are being placed herein for kind consideration**.

GSTN PORTAL

1. Speed & efficiency

The speed of the server is quite slow causing abnormal long time in data updation, which may range from 15 minutes to 24 hours even, whereas it should be updated on real time basis.

It's a very major problems being faced by the taxpayers because it leads to make confusion about the accuracy of the data's entered and one unnecessarily verify the same causing wastage of time & energy as well

RETURN

1. Data entry in GSTR-1

There are two modes – Online & Offline to enter datas in outward supply statement GSTR-1. In order to make entry through offline mode, the offline utility has been provided. But, while making entry through online mode, there is limitation of maximum 500, which should not be there.

GSTN supports only JSON files for uploading, which do not be readable in text form and making conversion of these files in readable CSV format is also a cumbersome task and not at all user friendly. It is suggested to consider to accept datas through CSV files.

2. Viewing uploaded datas

It has been observed that GSTR-1 data's uploaded on portal do not appear in any specific order / sequence causing a lot of difficulties either in viewing the uploaded data's or to verify/reconcile the same. Even in any single GSTIN, the datas should appear in the order of Invoice No. wise.

Firstly, the uploaded data's should appear on the portal in specific order and secondly there is need to have filter option to view the uploaded datas as per choice of the taxpayers i.e. GSTIN wise, Invoice No. wise / Invoice Datewise / GSTIN wise / Trade Name wise etc. It would ease the task to the great extent.

One more thing, presently, while making entry through online mode, the datas are entered on the basis of GSTIN and then the Trade Name auto captured by the system. But, in view window, only GSTIN appear and not the Trade Name, which should be added there.

3. **Viewing data's in GSTR-2A**

Recently, it has been facilitated to download GSTR-2A datas in XL format. But, while viewing the datas on portal, there comes the same situation as in GSTR-1. The filter option should also be there to view datas on portal, as needed in GSTR-1

4. **Filling up of GSTR-3B**

The amount of applicable interest on account of delay in payment normally vary for the different three heads of tax but while filling up the interest figure in any head, it automatically capture in another head, which need to be rectified.

5. **Filed Return (with complete details) in PDF Format**

The copy of all filed returns namely GSTR-3B & GSTR-1 should be made available in PDF format so as to keep the same in records.

6. **Acknowledgement of Filed Return/s**

Though, email & SMS is sent after successful filing of return but there must be an acknowledgement of return in PDF format.

7. **Summary of Filed returns**

There should be a summary window of all the returns filed by the taxpayers, which may be viewed on the basis of date of filing of return / different return wise / period wise.

8. **Option to choose monthly / Quarterly**

In the beginning of every new financial year, the taxpayers having turnover up to 1.5 Cr are asked to opt between monthly or quarterly filing of returns. It has been noticed that option to switch from quarterly to monthly filing is available but not vice versa i.e. from monthly to quarterly. It is suggested that unless the taxpayers do not exercise the option and file any return, it should be free to make change in option in both direction.

9. **Viewing of Ledger**

The ledger can be viewed for a maximum of six months period at one point of time but it takes No. of days rather No. of months and so one can view ledger for the period 1st July to 30th Dec not up to 31st. At least one financial year datas should be viewed in one sort.

REGISTRATION

1. **Jurisdiction Area**

While applying for a new GST registration, either the system should capture the jurisdiction area of the applicant automatically on the basis of the principal place of business of the applicant or else there must be a help window to find out the same so that the correct information is filled in.

2. **Change in principal place of business**

In case of any change in principal place of business, the amendment should be processed within 3 days of apply but it's take 15 days at present.

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3. <u>Change in e-mail id / Mobile No.</u>

In case of change in e-mail id / mobile no; single change should be made by sending OTP on another detail like change in mobile on email id and similarly for change in e-mail id on mobile. Alternatively, in case of change in both, DSC of the authorized signatory should be accepted

4. <u>Date of Liability</u>

It has been observed that GST registration becomes effective from the date of issuance of certificates whereas it should be effective from the date of liability.

Due to the reason stated above if the date of liability and date of certificate falls in different months, the taxpayers are unable to file their returns and to pay their liability of the respective month.

It is suggested to look into the matter and do the needful.

<u>PAYMENT</u>

1. **Updation of payment**

It has been observed that the payment made after 6 PM is mostly updated very late and sometimes next day. It should be on real time basis. **Secondly**, it is suggested not to make payment after 8PM, while it should be up to last hour of the date.

Payment through debit card and credit card should be enabled as per provision.

2. <u>Inter change Heads of Tax Paid</u>

The payment made in different A/c namely IGST / CGST / SGST must be inter changed as per need of the taxpayers.

Similarly, the amount lying in head of tax / fees / intrest in any particular a/c must also be inter shifted.

There may be difficulties in making change in inter shifting into different a/c but inter shifting into different head of one a/c seems possible without much pain.

<u>EWAY BILL</u>

1. <u>Multy Vehicle option in E-way Bill</u>

In present format of E-way bill, at one point of time, only single vehicle no. could be assigned for a specific e-way bill, which causes a lot of difficulties especially in case of import of goods. The reason being that if one e-way bill is issued for one single import consignment, which normally are large in volume, is usually transported through more than one vehicle and further the total goods crosses out of port on different dates, it creates a lot of difficulties to make transportation of these goods. So, there is need to have multy vehicle option in single e-way bill**.**

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