

GST TRACKER

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GST Grievances



No worries! GITA will redress



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GITA!! Lord Krishna!

No, it's not Bhagwat Gita

Oh!

Then, where is GITA? Is She a GST professional? I want to meet her to get redressal of my GST queries?

She is not any GST Professional.

Then, who is GITA?

GITA is **G**ST **I**nteractive **T**ech **A**ssistant, Launched by GSTN and coming soon.

Prime Minister Modi in his address at the time of launch of GST, made references of Bhagwat Gita: "Gita has 18 chapters, and coincidentally, GST council also met 18 times," So GITA drag my mind towards some connection of GST with Bhagwat Gita.

Recently On 21st February 2020 My Gov '**Samvaad**', a live webcast on GST Return Filing was organised by CBIC and GSTN, learned and senior officer Sh. S K Rahman Joint Secretary GST Council Secretariat and Sh. Sarthak Saxena OSD to CEO of GSTN answered the live queries and also answered frequently asked 50 questions selected on the bases of maximum number of times asked during the time period of January 2020 till 13th February 2020. Link to view this webcast is <https://youtu.be/Pk82QPxJWmc>.

It is appreciable initiative by Ministry of Finance. One of the unique feature of this programme was, commissionerate made arrangement to watch live webcast and invited industry people to watch this programme. Indeed it was in sync with latest tag line of GST

Grow Share Together

GROW
SHARE
TOGETHER

There is one worry that we are about to enter GST 3.0 and still people are struggling to find solution to various GST queries. Many basic and general questions were asked and discussed during GST Webcast. There is clear indication that due to unawareness many Taxpayers would have done various mistakes while filing returns and it may be possible that third year of GST will become year of GST Notices.

New Financial year which will begin from 1st April 2020, will start with implementation of GST New Returns Filing Mechanism. Now it is time to learn from past experience. There is need of one Mega Webcast programme on New GST Returns similarly as conducted on 21st Feb 2020.

Though Government conducted various GST Outreach Programmes, issued FAQs, flyers from time to time, helpdesks were created but still DIL MANGE MORE.

Grievance Redressal Steps Taken by Government

Government has taken several steps to make the Grievance Redressal Mechanism effective for quick disposal of GST grievances. Government is focussing to simplify GST returns.

Consequent upon decision in 38th GST Council meeting to establish a structured grievance redressal mechanism to tackle grievances of taxpayers on GST related issues of specific/ general nature; modalities and mechanism of GRC at Central Zone/State level, consisting of both Central Tax and State Tax officers, representatives of trade and industry and other GST stakeholders has been issued by CBIC vide F. No.20/10/16/2018-GST(Pt. 1) dated 24.12.2019 and GST Council Secretariat's OM dated 30.12.2019 (F. No. 820/GRC/GSTC2019). Accordingly, functions and mandate of the committee have been described as:

- i) Examining and resolving all the grievances and issues being faced by the taxpayers, including procedural difficulties and IT related issues pertaining to GST, both of specific and general nature,
- ii) Referring any issue requiring a change in Act/Rules/Notification/ Form/Circular/ Instruction, etc., to the GST Council Secretariat and the relevant Policy Wing of the CBIC,
- iii) Referring any matter related to IT related issue pertaining to GST Portal, to GSTN.

GSTN: The contact details of Grievance Nodal Officers of CBIC Zones/States can be accessed on The GST Portal under Help Section at link:

<https://services.gst.gov.in/services/grievanceNodalOfficer>

GST Council Secretariat: The details of Grievance Redressal Committees at Central/ State level, Nodal Officers of GSTN/GST Council Secretariat can be accessed on the GST Council Website under Help Section at link: <http://www.gstcouncil.gov.in/grievance-redressal-committees-central-zonestate-level>

The GST help desk has been revamped for better facilitation to the taxpayer. The new functionality of GST help desk at GSTN portal is available w e f 26th February 2020

The graphic features the GSTN logo (Goods and Services Tax Network) in the top left. A central banner reads "WE HAVE UPGRADED". Below this, a red curved banner states "Starting from 26th Feb 2020". To the left, an illustration of a server room and a laptop is accompanied by a blue circle containing the text: "GST has come up with Improved Grievance Redressal Portal which will enhance users' experience." To the right, a male call center agent in a red shirt is shown. Further right, two yellow callouts provide contact information: "Toll-Free No. 1800 103 4786 (365 days, 9 am to 9 pm)" and "12 Languages: Hindi, English, Bengali, Marathi, Telugu, Tamil, Gujarati, Kannada, Odia, Malayalam, Punjabi, Assamese." At the bottom, a blue banner states: "Help desk number 0120-4888999 will no longer be available from 26th Feb 2020". A female call center agent in a yellow shirt is visible in the bottom right corner.

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Source: GSTN

Due Date for the filing of GSTR 3B for January February & March 2020

S. No	Aggregate turnover in the previous FY	Taxpayer having principal place of business in the State/ UT	Due Date
1	More than Rs 5 Crore	Anywhere in any State or UT	20 th of the following month
2	Less than Rs 5 Crore	State of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, TamilNadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	22 th of the following month
3	Less than Rs 5 Crore	State of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	24 th of the following month

Source: www.cbic.gov.in

GST Notifications/Circulars/Orders issued in the month of February 2020

Central Tax Notifications February 2020

Notification No.	Date of Issue	Subject
06/2020	03/02/2020	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018.
07/2020	03/02/2020	Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner.

Central Tax (Rate) Notification February 2020

Notification No.	Date of Issue	Subject
01/2020	21/02/2020	Seeks to amend notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.

Integrated Tax Notification February 2020

No notification was issued under Integrated Tax Notification in the month of February 2020

Integrated Tax (Rate) Notification February 2020

Notification No.	Date of Issue	Subject
01/2020	21/02/2020	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery..

Circular

No Circular was issued in the month of February 2020

Orders

Order No.	Date of Issue	Subject
Order-01/2020-GST	07/02/2020	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

Removal of Difficulty Orders February 2020

No Removal of difficulty Order was issued the month of February 2020

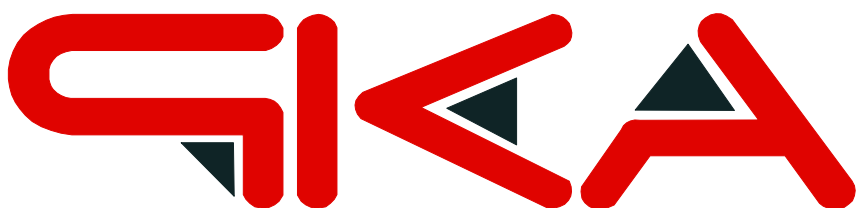
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