

GST and JOHNNY- UPDATE No.49



This papa:-As we all know that a number of problems are being faced by the assesseees due to technical glitches and interpretational issues in GST regime.

In our todays update also we are further discussing the pertinent issues while applying for new registration. When we apply for new registration then it does not require the proof of principal place of business. Hence, the assessee applies for the same without uploading the documents.

Thereafter, after checking the application the officer gives a show cause notice and asks to upload the documents relating to ownership of principal place of business or the rent deed agreement should be uploaded. Thereafter, the assessee gets the space of 5MB to upload the documents. He scans the first three to four pages of property documents which shows that the nexus of property with assessee applying for registration. After seeing these documents, the officer issues the registration. The author of this update is of the view that the portal should allow to upload these documents at first instance only. But no space is provided for the same. Only space of 1MB is provided for uploading documents. This is very small space and number of documents are to be uploaded. Now even Aadhaar authentication is also required as introduced by notification 16/2020.

These basic things as to the capacity of uploading the documents 1 MB should hence be increased further on the GSTN Portal.

Stay Away to Stay Together

(We endeavour to highlight the various problems of the assessee in hilarious

CA Pradeep Jain