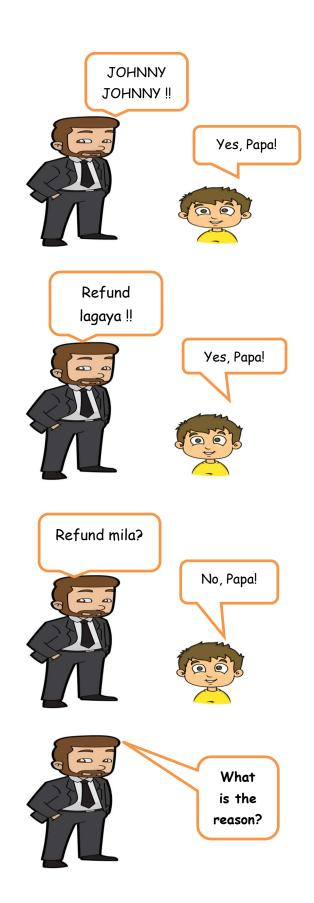
GST and JOHNNY- UPDATE No.20



This papa: -

While filing the Refund application either in the case of Inverted Duty structure or in case unutilised credit due to exports, only the B2B invoices are uploaded and the same also gets matched with GSTR 1 filed for the respective period. However, the Invoices pertaining to B2C could not be uploaded in the refund application. This is due to the fact that portal matches these invoices with GSTR 1. However, figures are uploaded for B2C supplies in GSTR-1 return. Hence it does not match and error occurs and it does not allow to proceed further. But it is included in total turnover and turnover in inverted duty structure and refund is filed. The proper officer verifies the refund application filed and SCN is issued at outset for the calculation in formula does not match with sheet. The portal does not reply the same.

We urge either the department to consider itself the B2C supplies while verifying the refund application or a mechanism should be provided to us where we could upload the B2C invoices and mention the details about the calculations.

These practical difficulties in portal are not coming to an end even though almost three years are going to come to an end.