

GST and JOHNNY- UPDATE No.83

JOHNNY
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Yes, Papa!



Do you find ease in filing
GSTR returns through SMS?



Yes Papa



This papa: -Form GSTR 1 is required to be filed for declaring the outward supplies made in a particular month as per the requirement under section 37 of the CGST act.

Facility for filing Nil GSTR 3B through SMS was enabled on 8th June 2020, but filing a nil GSTR 1 is much more typical as the generation of summary report takes longer time while filing a Nil GSTR 1. It consumes a lot time of the taxpayer to file a Nil GSTR 1.

The India's largest tax reforms GST was launched on July 1, 2017, but are yet to be fully put in place due to patchy technical implementation. GST is a complete overhaul of the taxation system in India powered by the GSTN Network. However, it has been almost 35 months since its introduction and the GST regime had its fair share of roadblocks. Even today also GST is not error or glitch-free. The road ahead promises a bumpy ride for the taxpayers.

Earlier also the facility to file GSTR 3B was enabled through OTP for all those taxpayers who were mandatorily required to file through DSC but later on when many representations were given; they extended this facility for GSTR 1 .

So why not the GSTN portal enables all the facilities as required on its own, why we the professionals and the taxpayers have to represent to govt again and again to enable some basic facilities on GST portal

GST needs complete overhaul to make it taxpayer friendly. It gives the impression that the Government is still riding on the learning curve.

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