

# GST and JOHNNY- UPDATE No.92

JOHNNY  
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Yes, Papa!



Why you have still not filed  
your pending GSTR-3B  
returns for previous years?



The late fees in  
GSTR3B is  
reflecting the  
highest amount  
liable for payment  
i.e. Rs.10,000.



Why so?



**This papa:** - GSTN is one of the most significant achievements of Indian tech brains in history of Indian Indirect taxation. Although the CBIC has waived late fees vide Notification No. 57/2020 - Central Tax dated 30th June 2020 for the period July 2017 to July 2020 if filed till 30<sup>th</sup> September 2020 for those taxpayers having no tax liability and fixed late fee at Rs 500 for taxpayers having tax liability.

However, many taxpayers are facing trouble in filing their previous months GSTR 3B returns because they are facing a glitch on the portal which auto populates the late fees of Rs.5000 under the CGST and SGST each, even after the relaxation is provided by CBIC.

The only option left with the taxpayers is to pay this unreasonable late fee despite relaxation and proceed for filing returns. The taxpayers are constantly lodging complaints to resolve this query but their complaints are still unanswered. It is highly evident that the businesses have been badly impacted amid Covid 19 pandemic situation and Rs. 10,000 is a hole in pocket of small taxpayers.

Even when grievances are lodged, but tickets are closed citing irrelevant explanations. No record for the grievances filed is available in the taxpayer's login whereas the history for the grievances should be available in the Taxpayer's login itself. Many courts demand digital evidences and non-availability of it on GSTN creates hardships to genuine taxpayers.

The Government should remove this glitch on urgent basis so that masses of taxpayers can be benefitted from it. The pandemic situation has increased the financial stress among the taxpayers and this relaxation if fixed on portal can reduce the stress level of many people.