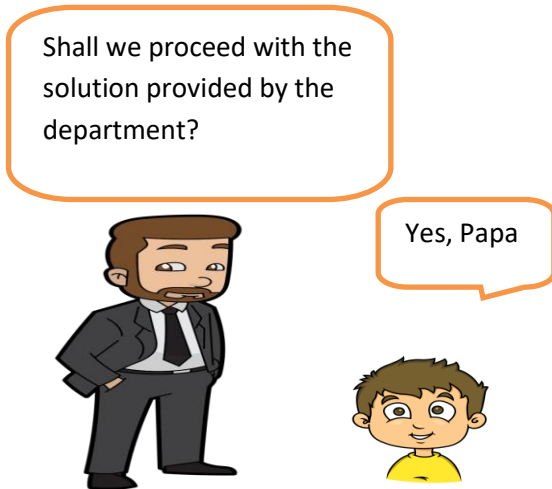
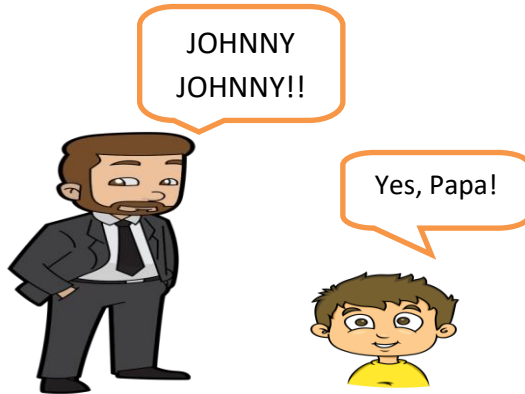


GST and JOHNNY- UPDATE No.56 Part II



This Papa- As already intimidated in the last part that there is no mechanism in the current situation to file revised refund or file a supplementary refund application for the month for which refund is already filed. However, a relief was provided in this matter but only to restricted taxpayers.

Government came to know that few registered persons have inadvertently opted for filing of 'NIL' refund. Once a 'NIL' refund claim has been filed for a period under a particular category, the common portal does not allow the registered person to re-file the refund claim for that period under the said category.

Circular No. 110/29/2019 - GST dated 03.10.2019 has been issued clarifying that if the person filed Nil refund mistakenly and no refund has been filed for the subsequent period, then he can file the refund claim under "Any Other" category" instead of the category under which the NIL refund claim has already been filed.

However, the refund claim should pertain to the same period for which the NIL application was filed. Therefore, only nil return filers have been provided with this revised option. So what if i have filed wrong return?? We have no remedy if short refund claimed has been filed by us.

We know that unlike the earlier tax regime, the GST system does not allow changes to the returns, refunds once filed. So tax payers need to be careful about not making errors.

It is evident that as humans, we are going to make mistakes. But the GST portal doesn't think in the same way!!!

Time and again, assesseees are taking shed of High Courts for allowing manual filing of returns if it has been wrongly filed. The government should provide a revision facility on portal on immediate basis to stop undue hardship to genuine taxpayers.

Moreover, we also suggested one solution to department in relation to wrong refund filed. What was the suggestion and did the department accepted that.. Stay tuned for next part.