

GST and JOHNNY- UPDATE No.47



This papa: - While applying for new registrations, the documents that are required to be attached have a prescribed limit for file size up to 100 kb only. Even in today's HD world, it is a cumbersome task to fit the document, photographs in file size of only 100 KB. The capacity of 100 kb should hence be increased further.

When these documents and photographs are reduced to smaller size and somehow is fitted into the capacity provided then the department issues a show cause notice. The allegation levied in the show cause notice is that the photographs and documents are not clearly visible. Similarly, for the documents also, show cause notice is issued and it is alleged that documents are not legible. Further, we are asked to show cause as to why your registration application is rejected. What a Taxpayer will do in that case when the capacity to upload the documents is already much less on the GSTN. Even if the assessee approaches the department with original as well as Xerox documents then also it is asked to submit it online. He intends to submit the same in the department but it is being refused and it is normally told to him that in online system, you should submit the same online. As such, the registration of the taxpayer gets delayed. Hence, it is time and again requested to portal to increase the limit but of no avail.

Hence, these procedural requirements should be sorted out. Three years have already elapsed in implementation of GST, still the taxpayers are fighting for basic amendments.

Stay Safe & Stay Away to Stay Together

CA Pradeep Jain