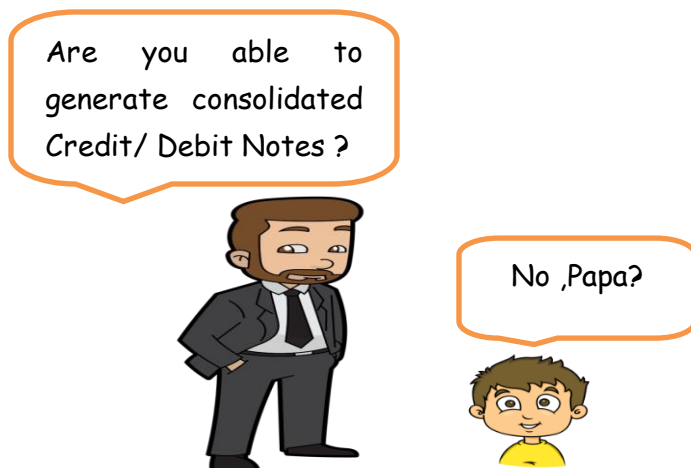
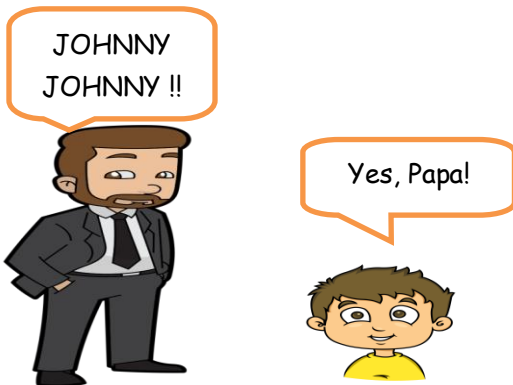


# GST and JOHNNY- UPDATE No.54



**This papa: -**

After the CGST Amendment Act 2018, where it was substituted under section 34 that the taxpayer can now issue a consolidated credit note or debit note against multiple tax invoices. The earlier provisions of issuance of a debit note or credit note against single invoice and linking the same have been removed.

This amendment is taxpayer friendly and expected to bring relief.

However no such utility has been provided on the portal yet to file the consolidated Credit/ Debit Notes in GSTR-1. Having said that the taxpayer has to submit credit/debit note on particular invoice wise only while filing the GSTR-1, and he cannot issue consolidated credit/debit notes against multiple invoices. GSTN portal does not accept more than one invoice against one credit note

The amendment to sec 34 was introduced in the Act and made effective from 1<sup>st</sup> Feb 2019 but still not made practically possible for the taxpayers.

*It shows that department is ahead to make announcements of the schemes in the GST council, but far behind in implementation of the same.*

*As a law student, it was taught to us that constitution is supreme, then Act, thereafter rules, then notification and circulars. But it seems in current era, portal is supreme. Even though provision is made in statue by amendment in Act but the taxpayer cannot do it, as portal does not support it. We should not make the portal so technical.*