

GST and JOHNNY- UPDATE No.70

JOHNNY
JOHNNY!!



Yes, Papa!



Do you want to revise your
GSTR 3B return?



Yes, Papa



There is good news for every taxpayer who has felt a need of revision facility of GST returns. Few days back, government has provided a new facility on GST portal to file amendment in returns. This facility can be accessed using Services>Returns Dashboard >File Amendment Return.

This facility has been introduced after the pronouncement of decision in Bharti Airtel by Delhi High Court wherein the petitioner was allowed to rectify its GSTR-3B for the month of July, 2017 to September, 2017 instead of rectifying it in subsequent months as contemplated by clarification issued vide Circular No. 26/26/2017-GST dated 29.12.2017. It was also held that the clarification given in the said circular is contrary to the provisions contained in CGST Act, 2017 and hence ultra vires.

Under GSTR 3B return , there is no modification or amendment facility available and in case the changes are to be made then there is a lengthy one month period time for the amendment making it interest liability issue. The same principle goes for the GSTR 1 amendment and other returns and statements required to be filed in GST by the taxpayers.

This new facility will prove to be Sanjeevani Booty for the taxpayers who are facing huge difficulties in amending the return.

Though the facility is visible on the portal, but it has not been functional and while clicking on the provided facility, an error of "Page Not found" is popped up.

The government has taken an initiative for the relief of taxpayers however; it would be worth waiting to see that what kind of amendments can be done under this facility provided. Hope so it is made operational soon.

CA Pradeep Jain