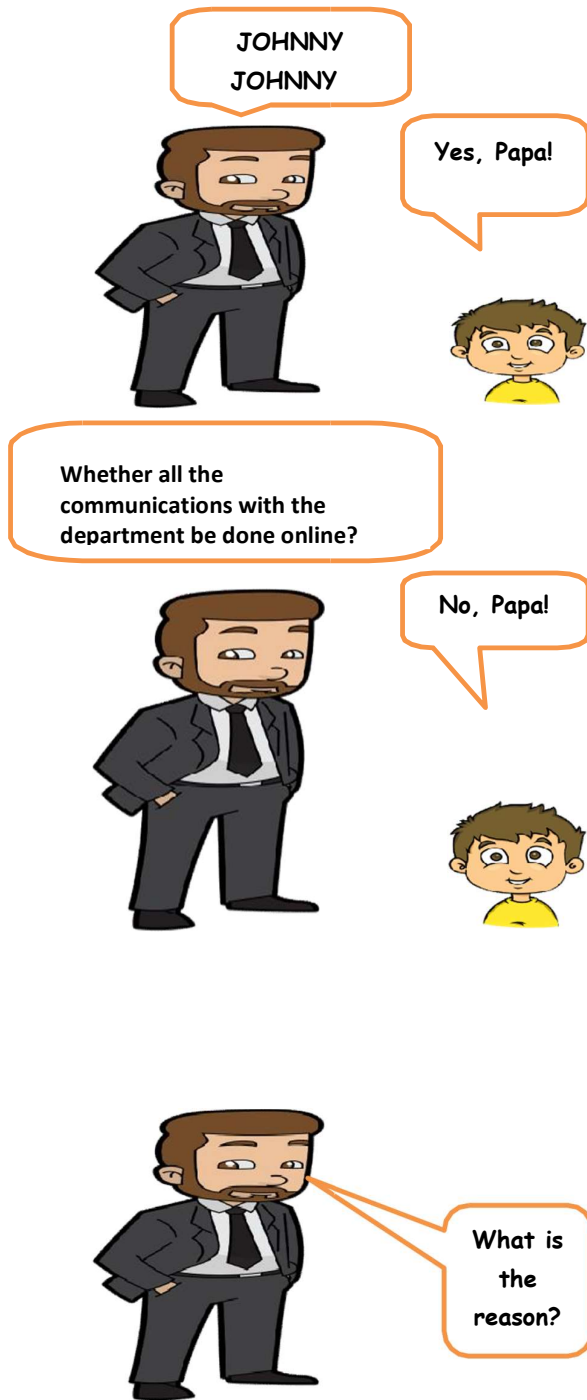


GST and JOHNNY- UPDATE No.33



This Papa:

Though there is an effort made from the government's side to make a paperless economy, but yet there are some areas which need attention. We give examples where correspondence with department is necessary:-

1. Under notification 402017-central tax dated 23.10.2017, wherein merchant exporter gives goods to exporter at concessional rate of duty of 0.1%. In this notification, On receipt of purchase order, IEC and RCMC from the merchant exporter, the supplier is required to submit these documents to his jurisdictional officer as per the procedure prescribed in the notification in order to apply the concessional rate of tax @ 0.1%. These are being filed manually as no facility for filing online is available.
2. Under the above notification only, the export is to be done within 90 days. The exporter has to give copy of SB to supplier and he has to submit to the officer a copy of the same. But no provision of filing the same online and hence done manually.
3. Further if the assesses want to communicate to the department about any general matter like submission of documents in response to letter, documents for audit of risky exporter etc, then he has to submit the same in the department.

In this case we shall require that such general correspondences be allowed to be submitted online so that it can relax both the Assessee and officer as well.