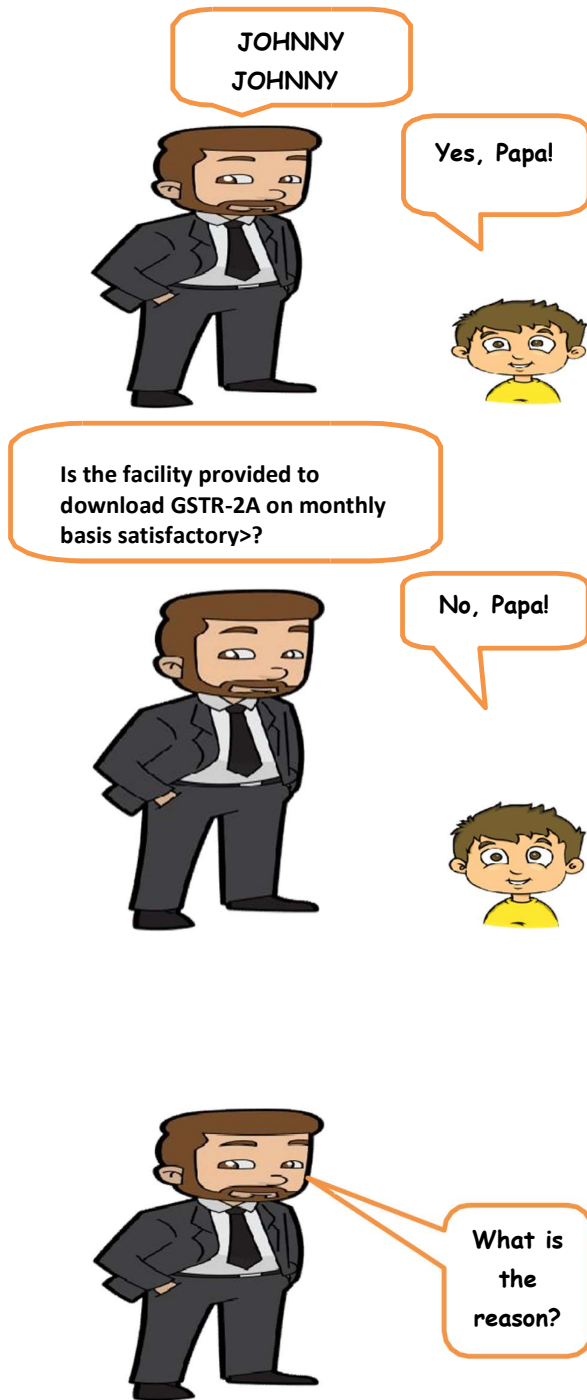


GST and JOHNNY- UPDATE No.34



This Papa:

In this update we shall discuss as to how the facility to download GSTR-2A provided by portal on monthly basis is creating problems. We might face problems in two ways as mentioned under

1. The period for which it is being downloaded.
2. Time to download one GSTR-2A file.

At present GSTR-2A can be downloaded for one month only. Say if we want to download GSTR-2A for the 1st Quarter then it has to be done for each month separately that is once for April, then May and then June. And then in order to reconcile with books for the purpose of taking credit (as per Rule 36(4) of CGST Act 2017) and further for the reconciliation at the time of filing Annual return, this monthly downloading creates a lot of problem. As it has to be first downloaded separately then all the sheets need to be combined which is a very lengthy process. Even the recent amendment in Rule 36(4) due to COVID situation, we have to download GSTR-2A for the month of Feb to August 2020 but again monthly is to be done and then it is to be compiled.

The time taken to download is another limitation, as we are all aware that it takes 20 minutes for one file to download. And if there is some problem in the functioning of portal then it might take longer.

Technology is used for ease in accomplishing any task. But things are moving in reverse direction by using GST portal. The portal should allow to download the information as required by assessee rather than in a particular fashion. It seems that earlier system of Excise and service tax was good than current situation