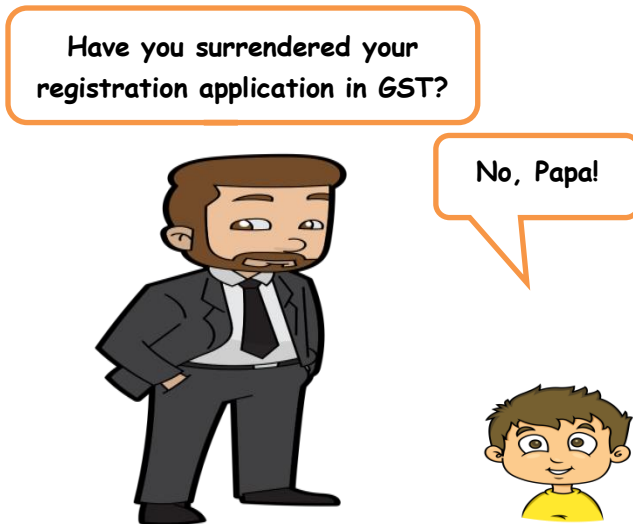
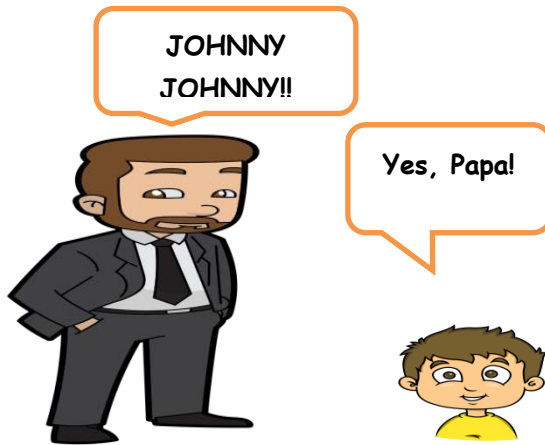


## GST and JOHNNY- UPDATE No.10(i)



This papa:-

GSTR 10 must be filed within three months from the date of cancellation or date of cancellation order, whichever is later. For instance, if the date of cancellation is 1st September 2017, then GSTR 10 must be filed by 30th November, 2017. However, the taxpayers are facing multiple problems while filing GSTR 10 on the online portal which includes taxpayer cannot see the link of Final return on the online portal for filing of the return. Even the reason of such delay is not being communicated by the concerned authority to the assessee.

Moreover, the online portal is also asking for late fees of Rs. 10000 (5000 CGST and SGST each) while proceeding for filing the said return. Out of total taxpayers, 2/3<sup>rd</sup> proportion includes small taxpayers. Government should take measures to waive the late fees in order to bring relief to the taxpayers. In addition to this, direction should be issued to tax officials to pass order within the time limit and in case of any discrepancy, pass the notice mentioning the reasons for not approving surrender or cancellation of registration.

Icing on the cake would be if the government extends the time limit for filing this return. Almost all the taxpayers would be relieved from this compliance responsibility undertaken to be fulfilled.

CA Pradeep Jain