

GST and JOHNNY- UPDATE No.46

JOHNNY
JOHNNY!!



Yes, Papa!



Have you filed GSTR 9
and 9C for the financial
year 2018-19?



No, Papa



What's
the
reason?



This papa:-

There are many issues for uploading GSTR-9C. The most common error faced while uploading GSTR-9C is relating to reflection of auto-populated data of GSTR 2A is many a times not properly reflected in GSTR-9.

After finalizing audit, uploading GSTR-9C is a challenging task. Filing GSTR-9C involves various stages like creation & uploading of JSON file. The uploading of GST audits requires the Windows Operating System of Version 7 and above, Microsoft Excel 2007 and above only. Then, we have to download GST em-signer from www.gst.gov.in. Even the Internet Explorer 10+ is required and Java 1.6 or above. Taxpayers are not experts in computer systems, and thus are not assumed to know all the required settings.

Taxpayers even face errors of rounding off while uploading GSTR-9 & 9C. If there exists a slightest difference in values of GSTR-9 & data feed in offline tool of GSTR-9C, an error report arises. To avoid such errors, one needs to be precise while updating figures in offline. This issue would not show up if the Form GSTR-9 & the offline tool itself rounds off the values.

Moreover, GSTR-9 & 9C are inefficient to show the liability arising out of un-reconciled amount in these returns. A facility of creating a challan of the payment arising at least due to auditor's recommendation should be provided.

The Rajasthan High court Judgement in case of Tax Bar Association v/s Union of India is evidence that technical hindrances of the GST portal have been troubling the taxpayers. A petition had been filed by the Tax Bar Association raising the issue about non-functionality of the GST portal i.e. www.gst.gov.in, as a consequence of which, various assesses were unable to upload their GSTR9 and GSTR9C before due date of filing GSTR 9 and 9C of 2017-18.

After the closure of lockdown, all the taxpayers will tight their belts and will indulge in finalising and filing of GST audit for the financial year 2018-19. Till that, the government should keep focus on improving GST portal in all manners.

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