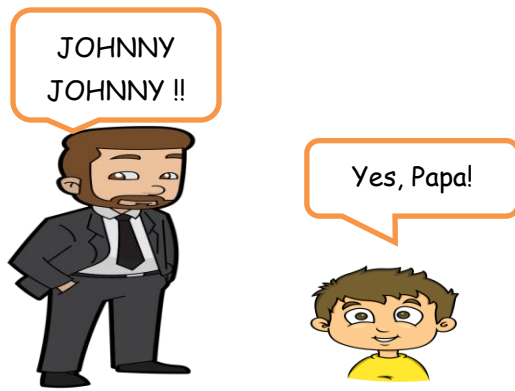


GST and JOHNNY- UPDATE No.91



This papa: - Looking after the various problems faced by the taxpayers the Govt. has now provided the facility to download the GSTR 2A for reconciliation which is required to be done for the purpose of filing Annual return.

Yet, the figures for Table 8A does not match with figures which are auto-populated in table 8-A of GSTR-9. Even after certain adjustments, the figures are not equivalent.

Moreover, the cut-off date for figures provided by excel utility is Oct 31, 2019. It takes into account the GSTR-1 filed by that date. But if we download the monthly GSTR 2A report and prepare the consolidated sheet on annual basis and compare it with the figures of excel utility mentioned above then both does not match.

Even the CBIC has provided one time amnesty scheme to file all GSTR-1 from July 2017- November 2019 till 17th Jan 2020 vide notification 04/2020-Central Tax, dtd. 10-01-2020. So if one has filed its GSTR-1 for 18-19 on 17th Jan 2020, the corresponding recipient's GSTR-2A also gets updated whereas the Table 8A figures do not get updated.

Isn't it a redundant task for the taxpayer to first verify the figures of Table-8A with that of its excel facility and also do the laborious task to download the monthly GSTR-2A and reconcile all the three sheets for performing the annual reconciliation?

So every time a new facility is provided to taxpayer, it creates a lot of confusions and unsettles the settled position.

