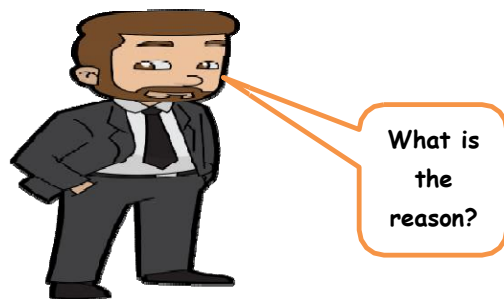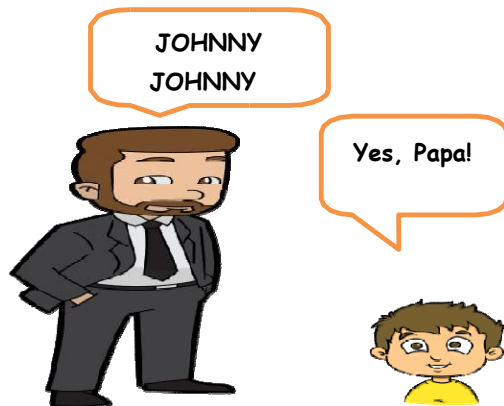# GST and JOHNNY- UPDATE No.35



**This Papa:**

As we are all aware that while filing GSTR-1 we upload JSON file and then wait for a minute after Generating Summary. After doing this the summary is being generated in the respective boxes like B2B, B2C(Large) and so on. On the face of each box it appears as Total Value, Total taxable value and total tax liability. On clicking on the Box of B2B, there appears a receiver wise summary which contains the following heads.

Receiver details, No. of Invoices, Total taxable value, Integrated tax, Central tax, State tax and Cess. Further the details of Invoices can be viewed on clicking the highlighted portion. This is noteworthy to mention that the above summary preview can only be seen in case the total number of invoices is below 500.

If the number of invoices is more than 500, then the json file is to be downloaded again from the portal and uploaded in the GST offline tool to enable viewing of invoice wise details.

There is innumerous number to reasons with the assessee for downloading json file e.g. In case less no. of invoices are uploaded due to incorrect GSTN, date of format is inappropriate, even though all invoices have been uploaded on portal but there is difference in total value or the taxable value or the tax liability and there is mismatch between books total and uploaded data. So to download the data from the portal and check for errors it consumes a lot time of taxpayers.

So it is requested that previewing facility should be provided i.e. user friendly and compatible with our accounting softwares for the taxpayers having invoices more than 500.

Moreover the capacity of the portal should be increased along with reducing the time wasted in downloading, uploading or generating summary on portal for efficient working.

CA Pradeep Jain