

Minutes of Service Cell Meeting held on 22nd September, 2017

Service Cell Meeting of Trade associations, Dealer associations and Practitioner associations was called on 22nd September, 2017. Hon'ble CST addressed the meeting. He welcomed all the participants and invited queries regarding the previous taxes and difficulties faced in GST implementation. CST replied to various queries and suggestions as follows:

Sr. No.	Query/ Suggestion	Solution
(A) Registration Issues		
1	To opt-in for the composition, when composition window will be opened and what would be the effective date for the same.	It is informed that the option for opt-in of Composition is re-opened on GST Portal and the same will be available till 30th September mid-night. Willing and eligible dealers may exercise this option taxpayers will be liable to pay taxes under composition w.e.f. 1st October, 2017.
2	Composition Opt-out	The option of opt-out from composition will take some more time on GST Portal. So, if any dealer has wrongly opted for composition scheme and now want to opt-out, he should provide written request to his Nodal Officer and concerned JC Office. The department is sharing consolidated list of all such cases on frequent basis to GSTN.
3	In case of cancellation of VAT Registration, more time is required to restore such cancellation.	Appellate Officers are directed to decide such Appeals on priority and give decision in 1 day only.
4	TIN & Provisional Id Restoration	It was communicated to all tax payers that department has issued 2 phases namely 12th and 13th specifically for Restoration of Provisional Ids and restored near about 800 cases.

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5	TIN Cancellation & Restoration	It was also communicated that on Mahavat portal, under the GST Tab, the department is publishing list of recently cancelled TINs. The same will be communicated to GSTN shortly for cancellation of Provisional Id. All were informed that the department has sent multiple bulk SMSes to these dealers and their consultants. If any dealer has any objection and wants to restore their TIN, they should immediately apply for restoration. The instructions has already been issued to concerned authorities to restore RCs on same day.
6	Validation Error	GSTN has communicated some 16800+ cases as under status Validation Error. The department has sent bulk SMSes on available contact numbers of all these dealers and their consultants. A link to a Short Note to remove this Validation Error is also sent through these SMSes. The same note is also made available on Mahavat portal, under the GST Tab.
7	Non-editable Profile in Non-migrated Cases	<p>The steps will be made available on GST TAB on MAHAVAT Site</p> <p>The steps are as Under</p> <ul style="list-style-type: none"> *Change the Password *Clear Cache *Login with new Password * Authorized Signatory -Show List- *Delete all rows * Promoter-Partner-Delete all rows * GST selection- HSN and Services-Delete * Logout * Clear Cache * Again Change Password
8	Dealer wants to cancel the registration but as cancellation option is not available hence filling of return is required then what should be done	Dealer should take appropriate call considering his business issues.
9	Many of the registrations are cancelled by the department and till date no order for cancellation is received	Dealer is required to collect TIN cancellation order from Nodal Officer and required to file appeal for restoration. The said appeals will be decided on priority basis.

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10	When will the amendment of Mobile No. and email will start? In case of partnership firm it is easy to delete the details of one partner and easy to add the details of another partner but How it is possible in case of Proprietary dealer?	Changing contact details of Authorized signatory is core amendment issue, which will be operationalized soon.
11	Taxpayer had opted out from composition but still periodicity is Quarterly.	Provide specific case details to the Nodal JC/ Nodal Officer.
12	We have submitted application for New Registration but still activation is not there.	Provide specific case details to the Nodal JC/ Nodal Officer.
13	In the Registration certificate/ Returns there is only Legal name, no trade name.	Issue will be reported to GSTN
14	In case of composition dealer the date of application is extended to 30/09/2017 but effective date will be 01-10-2017. But that should be effective from 01/07/2017. The provision for administrative relief should be there and clarification in this respect	Facility of Administrative relief is not there in GST
15	The option for Registration of Input Service Distributors is not available.	The facility of ISD registration is available.
(B) Return Issues		
16	Queries regarding Return filing are not addressed properly.	CST asked all practitioners to publicize list of practitioners on whatsapp "GST Return Group" so all queries can be posted to those Practitioners who can then post queries on this group and they be answered properly.
17	Edit option for July Returns is started. It should be also started for August Return in form 3B.	Necessary instructions will be submitted to GSTN.
18	Data correction should be allowed in Return in form 3B and regular Returns.	This is not allowed presently and the dealer should take due care while filing Returns.
19	In case of extended date of Return filing what will be the effect of penalty paid for late filing of Return.	This problem will be resolved in future.

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20	In GSTR 2A it is very difficult to match the transactions in respect of many vendors, to match the transactions excel utility may be provided, name of the supplier may be provided in GSTR 2A, in case of proprietor trade name may be displayed.	Suggestions will be communicated to GSTN.
21	In GSTR-1 Wrong taxpayer data is entered, not able to modify.	Such individual issues may be raised to help desk.
22	While filling the GSTR-3B there is mistake in reporting, in such cases how to correct	Rectify the mistake while filling GSTR-1,2,3.
23	Without OTP submission of Return should be possible	Process is designed after due deliberation
(C) Transitional Issues		
24	In respect of TRAN -1, notifications are issued only for the rule 120A and 117, what will be for the compliance under rule 118, 119 and 120?	Query will be raised to Law committee.
25	TRAN-1 is blocked by the system; error shows - SYSTEM FAILURE	Issue is already reported to GSTN, solution will be provided.
26	What is the expected date for TRAN-2?	Will be communicated shortly.
27	There is ambiguity in case of taxation of builders with respective work completed in VAT period and GST period.	CST said that necessary detailed clarification will be issued shortly.
28	What will be the position of stock of material lying with builders in GST period to claim inputs?	Point will be verified and necessary clarification will be issued.
29	What would be the effective date in case of amendment of rates	Changed rates will be applicable from the date of notification issued for such changed rates.
(D) Miscellaneous Issues		
30	Limited Assessment is the concept of VAT Act, But In case of LTU , all the dealers are called for Assessment	Dealers selected on the basis of predefined parameters, are called for Assessment and if there is ambiguity they should meet their Supervisory Officers.

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31	Excessive ex-parte orders are passed without giving proper opportunity of hearing.	Department has issued Circulars in this respect. But If there is any grievance, then dealer should meet their Supervisory Officers.
32	Luxury tax Assessment are carried out in case of all dealers.	Point will be examined.
33	In case of IBA cases Nodal officers are not accepting Ledger Confirmations but Appellate authorities are accepting the same hence Appeals are increased. If ledger confirmations are accepted at Nodal level then number of Appeals may get reduced	This observation will be verified.
34	In case of remand back cases only orders are received by the Nodal Officers but no case record is received.	Point will be verified and necessary instructions will be given.
35	'C' form for the period 2016-17 are not received.	Forms are given on priority basis if there is any grievance, they should meet their respective Supervisory Officers.
36	Refund of Rs. 25,000 given as a deposit at the time of Registration should be given on priority basis.	Necessary instructions are being issued.
37	Tax payer has paid taxes under Wrong head/ Wrong Act.	At present no option is available; whenever it gets available you can claim Refund
38	In case of Refund for the period 2016-17 the utility is started but only file is received but data is not received to Officers.	Requisite information is provided to the officers. In case of any difficulty, concerned Addl. Commissioner or JC may be contacted.
39	For the period 2016-17 Returns are not available on system hence difficulty in issuing 'C' Forms.	Grievance will be examined
40	Match Mismatch data is not available for the period 2016-17 for dealers.	Point will be examined.
41	The Appeal case of single dealer having different period are assigned to various Officers at different locations. It is required to club to the single Appeal Officer	Such cases may please be brought to our notice.

CST asked all Practitioners and Representatives to file the Return and pay the taxes in time and promised that the system will improve in future. Also he requested all the Practitioners/ Dealer Associations to give their grievances in advance to the Office of Jt. Commr., HQ-VII so that they can be addressed properly.

S/d -

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Jt. Commissioner of Sales Tax (HQ-VII)
Maharashtra State, Mumbai

No. CST/HQ-VII/Adm-18/CR-244/Service Cell/22.09.17/B-169 Dt: 26/10/2017

Copy submitted to:

- Hon'ble Commissioner of Sales Tax, Maharashtra State, Mumbai
- All Additional Commissioners and Nodal Jt. Commissioners of Sales Tax, Maharashtra State, Mumbai