

Minutes of Service Cell Meeting held on 15th July, 2017

Service Cell Meeting of Trade associations, Dealer associations and Practitioner associations was called on 15th July, 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
1.	To assess dealer, Officer should not ask for records which are available online, on portal.	CST said that already various internal circulars are issued on this point. CST asked ACST, VAT-03 to revisit existing circular & issue detailed new circular with regards to assessment.
2.	PSI cases resulting into Refund should be assessed on priority.	CST accepted the suggestion & asked JC, HQ-II to issue elaborate circular regarding this. JC HQ-7 to get separate KKPI information on PSI Assessment.
3.	Refund of Rs. 25000/- deposited at the time of registration should be refunded on priority.	CST said that discussion is initiated on this point and decision will be taken soon.
4.	VAT Refund cases should be completed on priority.	CST said that the Department have fast tracked part refunds granting in all cases upto 31/03/2016 and instructions will be issued to assess refund cases soon.
5.	Dealer should be allowed to revise his J1/J2 filed by him. Officers are insisting for ledger confirmation even for smaller amounts in IBA.	CST said that it is not allowed but dealers as per Circular dated 03/05/2017 are allowed to submit ledger confirmation in case of discrepancy at the time of assessment. ACST VAT-3 to issue appropriate instructions for accepting ledger confirmation in IBA proceedings for smaller amounts.
6.	Service Cell Meetings are not conducted frequently.	CST said that all Zonal and Divisional heads have been instructed to conduct Service Cell Meetings on monthly basis and it will be implemented hereafter.
7.	Only Practitioners are called for Service Cell Meetings.	CST said that care will be taken that dealer associations will be also called for Service Cell Meetings. All JC's and ACST's shall follow these directives at their level also.

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8.	In case of GST, there is no form on website to file composition. Also time given is very short.	CST said that he will look into the matter and send proposal to GST council.
9.	In case of exports, Letter of Undertaking (LUT) needs to be proper and dealer friendly. GST Nodal officers may please be declared.	CST said that appropriate proposal will be sent to GST council.
10.	In case of New Registration in GST, the defect memo issued by Officer do not have desk id of the Officer. So it is difficult to locate Officer.	CST asked Registration module In charge to make the necessary changes immediately. CST further asked all participants to raise the relevant difficulties faced by them to Jt. Commissioner, Mahavikas, so that he can raise problems at GSTN level. JC Mahavikas to put ARN registration list on website.
11.	It is observed that Helpdesk is not running properly.	CST said that Google form is created so everybody can post queries on the given link in Trade Circular 26T of 2017 dt 06/07/2017. Such questions will be responded by Department on regular basis. For ready reference, Google Form Link is https://goo.gl/forms/HdvYSiDJGXh7wHod2
12.	In case of late filing of returns, late filing charges are required even though 10 days grace period is given by Department. This causes rejection of e-CST applications.	CST asked JC, Mahavikas to correct the logic as permission granted by Department for late filing of return. ACST- VAT-2 to issue appropriate instructions for e-cst declarations.
13.	How excess balance upto June can be carry forwarded to GST Regime?	Necessary clarification will be issued.
14.	While asking new C-forms, Officers asks about amending the new commodities in Registration. Soft copy in pdf format of CST declaration should be accepted during assessment.	CST asked ACST, VAT-02 to verify & issue necessary instructions regarding this.
15.	In case of SEZ, Registration application is not getting properly loaded so there is problem for purchasing the goods by SEZ dealers.	CST said that problem will be communicated to GSTN to correct accordingly.
16.	In case of TDS deducted upto June-17 and TDS deducted in GST era, detailed instructions are required.	CST asked TDS Cell to issue detailed instructions regarding this.
17.	In case of PT Return, if late filing, no penalty should be levied.	CST asked ACST, VAT-03 to verify this point and issue detailed instructions regarding this.

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18.	OMS purchases in 4 th quarter not updated in database causing turnover mismatch defects in e-CST applications.	JC, Mahavikas to verify this and update the database.
19.	Return Annual Annexures in J1 and J2 whether required to be uploaded for 2016-17.	Return SME replied that due to amendment to Rule 17(4A), such annexures are not required for 2016-17

CST said that GSTN is started from this month so initial teething troubles will be there. He asked all participants to report the problems faced by them to Jt. Commissioner, Mahavikas so he can convey the problem to GSTN so that dealers should not be facing problems in GST implementation. He thanked all participants and concluded the meeting.



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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