GST

Staggering of GSTR- 3B returns

Implications and Challenges!

CA Pritam Mahure and Associates

GST returns

Present vis-à-vis Future!

GST returns – Present vis-à-vis future

- New Returns system (ANX 1, ANX 2, RET 1 etc)
- E-invoicing
- FastTag and RFID Tags

Staggering – Why preferred!

Staggering of returns – Why preferred?

For Government

- Eases traffic/ load on the return filing portal

For taxpayers

- Eases compliance load on the taxpayers having multiple entities

Staggering – Globally!

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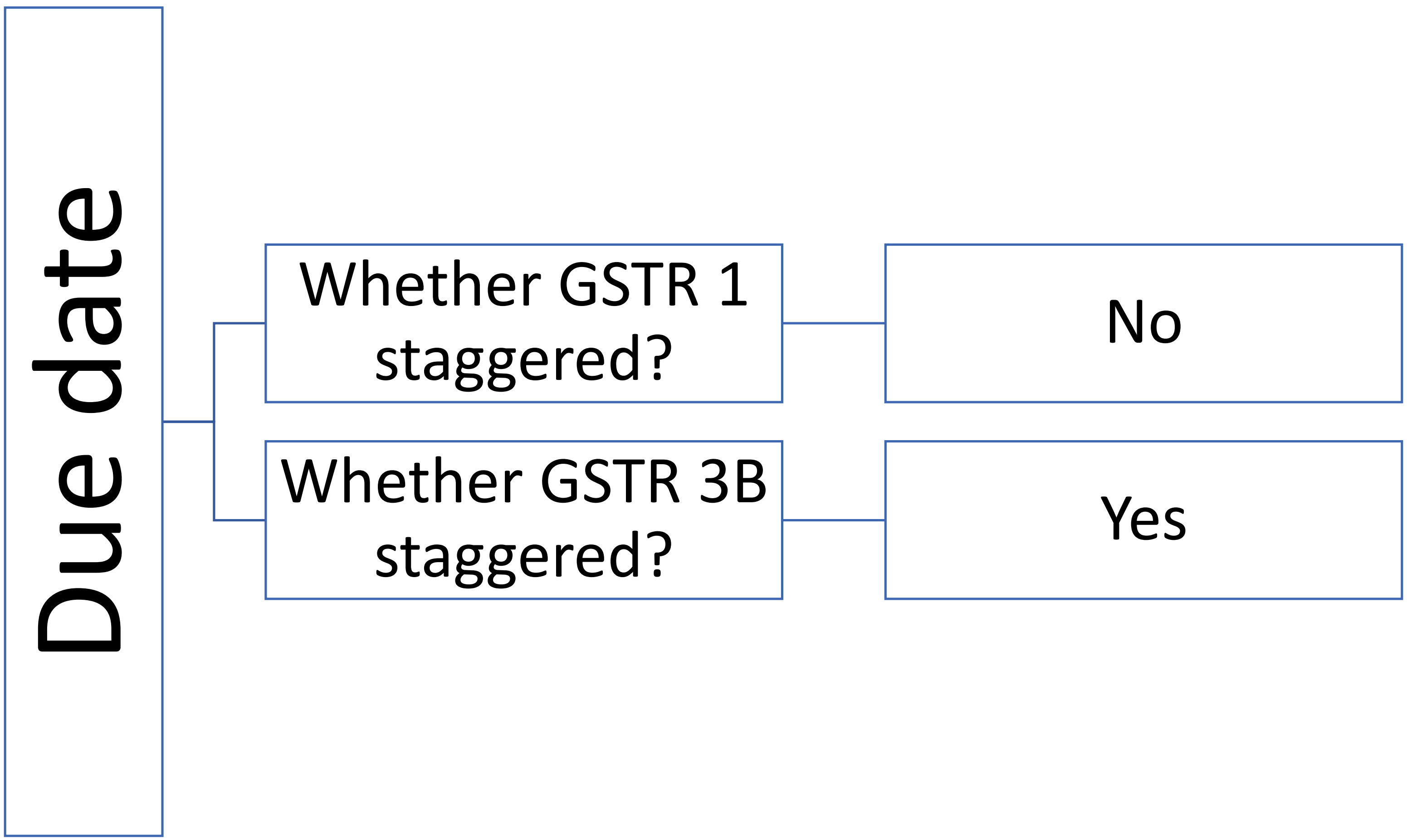
UK	New Zealand	UAE/ Bahrain
• Monthly or quarterly staggered return period (say for some taxpayers the quarter ending would be March and for others April)	• Monthly or two cycle of bi-monthly staggered return period	• Monthly, bi-monthly or quarterly staggered return period

Staggering – Globally!

Portal informs the due date to the taxpayer
(decision is not left to the taxpayer to decide his/ her due date)

Staggering – In India!

Staggering – From which return?

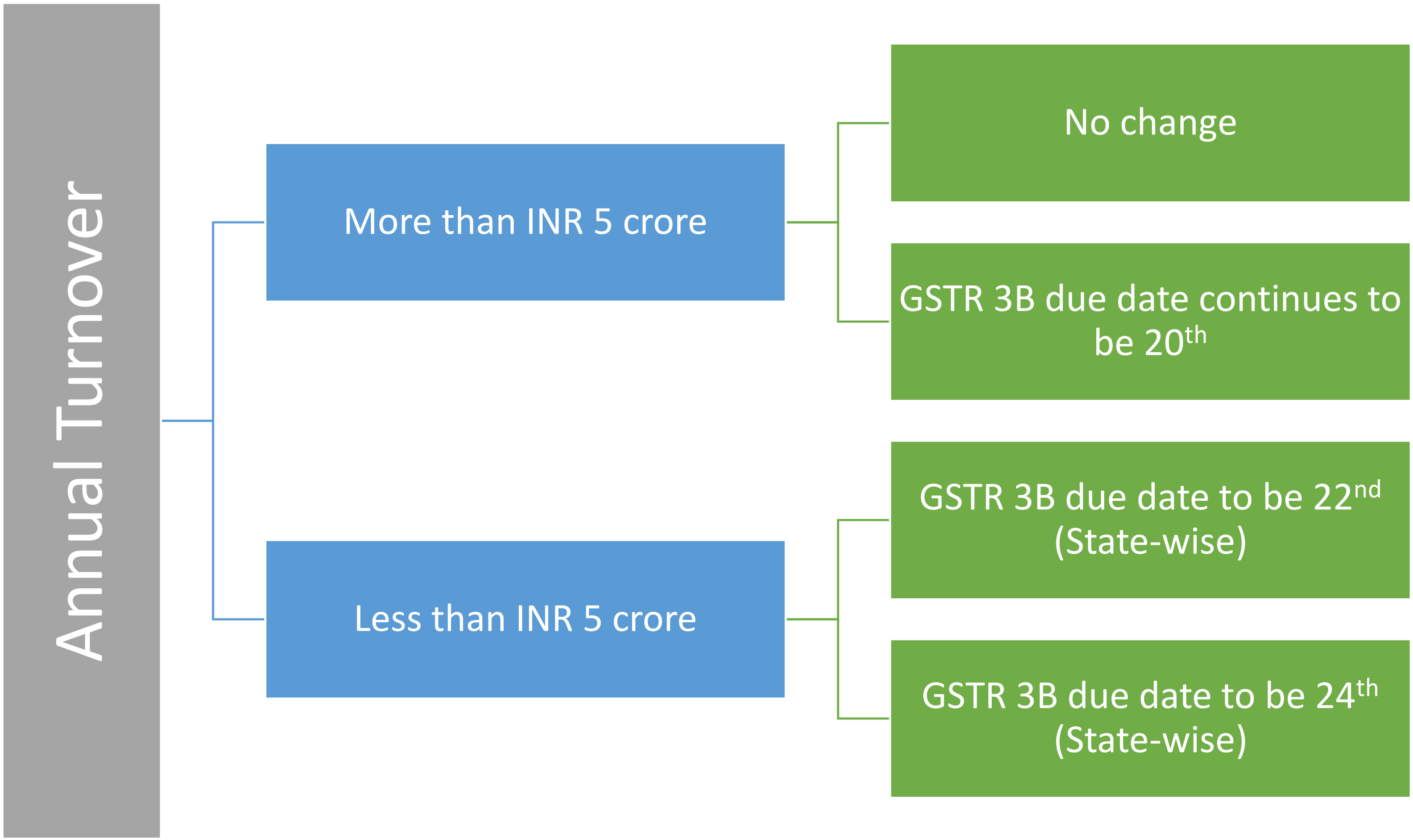


Staggering – Proposed from when?

No impact

3B due date may change

Staggering – For whom?



State/ UTs - Due dates (if turnover below 5 crore)

Due date – 22^{nd} of next month	Due date – 24th of next month
Maharashtra, Karnataka, Goa, Telangana, Andhra Pradesh, Chhattisgarh, Madhya Pradesh, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands	**Delhi,** Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha

Staggering - Challenges!

Portal or Taxpayer - Who should determine due date?

- Globally, GST/ VAT portal allots return filing period as well as due date. Similarly, in UAE, VAT portal specifies the due date to taxpayer
- Even in Maharashtra VAT (MVAT) portal used to specify the due date to taxpayers
- Thus, determination of due date should be done by portal (say visible to taxpayer after login) instead of being left to the taxpayers
  - What if a taxpayer inadvertently determines his due date as 24th?

What is meaning of ‘annual turnover’?

Press note dated 22nd January 2020 uses the term **‘annual turnover’** which is not defined in GST Act

GST Act defines ‘aggregate turnover or ‘turnover in State’ or ‘turnover in UT’

Whether to compute ‘Annual turnover’ at all India level or State-wise?

Whether turnover of ‘previous year’ (say INR 4 crore) be relevant or ‘current year’ (say INR 6 crore)?

Whether ‘deemed supplies’ such as transfer from head office to branch be also included in determining turnover?

Stagger – Who should get preference?

Ideally, small tax payers due date should be before the due date of large taxpayers (i.e. due date for small taxpayers should be 20th and large taxpayers should be 24th)

This change in sequence may enable the large taxpayers to get real time data of returns for follow-up with non-filers

Sequence matters - First allow passengers sitting in last rows to de-plane or vice-versa?

Stagger – Discriminates between different States/ taxpayers?

Small Taxpayers in say Delhi	• At the time of filing, able to see updated GSTR-2A status till 24th
Small Taxpayers say in Maharashtra	• At the time of filing, able to see updated GSTR-2A status till 22nd
Large Taxpayers)	• At the time of filing, able to see updated GSTR-2A status till 20th!

Staggering – Applicable to GST payment also?

Date of payment

- Payment date linked with return filing date (refer section 39 (7) of CGST Act)
- So, whether the due date will be 22^{nd} or 24^{th} for such taxpayers?
- Its most likely but should be clarified!

Three dates – Work-around or a solution?

- Portal like IRCTC, banks, telecom, payment apps, transport apps etc are able to handle millions of transactions without failure
- There is no restriction on taxpayers filing before due date so whether issue of excess load will get addressed?
- As a pre-cursor to new returns, inherent issue of increasing portal capabilities should have been addressed

Staggering is a solution – But what was the problem?

Multiplicity of returns (GSTR 1, GSTR 3B, E-way bill, Annual Return, Audit by CA, Audit by Authorities etc)

Import data not getting auto-populated from ICEGATE

Return like ITC-04 (job-work) are not required and can be scrapped (like done for FY 1718 and 1819)

Data from GSTR-1 does not get auto-populated in 3B (say outward supply etc)

GSTR3B Offline utility / tool not available

Stagger – To ponder!

- Should it take 30 months to solve a problem like portal load?
- How much this delay has cost the Nation?
- When can the GST payers expect glitch free and seamless filing experience?
- When GST payers expected to follow Rules like matching and 36 (4), cant GST payers expect glitch free experience?
- Why feedback, say at a common email id, is not being sought?

One Nation, One Tax – Where are we?

One Nation

- Many States

One Tax

- Many due dates

Step plan for GST payers

Don't rely on stagger (and wait till last day), file returns at the earliest!

GST Workshop

Delhi : 13.02.2020

Chennai : 14.02.2020

Gurgaon : 04.03.2020

Pune : 17.03.2020

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CII One day Training Workshop on "Present and Future Trends in GST"

21 Jan'20 @ Bangalore | 23 Jan'20 @ Mumbai | 13 Feb'20 @ Delhi
14 Feb'20 @ Chennai | 04 March'20 @ Gurgaon | 17 March'20 @ Pune

Objective

Since the GST introduction in India on 1st July 2017, it has proved to be a roller-coaster ride for GST payers, GST consultants as well as GST Authorities as GST has witnessed numerous changes, in each & every aspect of legislation. The objective of this program is to make participants aware of present and emerging GST Issues and Compliance Requirements.

Program Highlights

- Discussion on key GST provisions
- What are the recent emerging issues in GST?
- What are the most critical Advance rulings?
- Challenges in complying with anti-profiteering provisions
- What process should be set to avail credit and meet the challenges of matching and mis-matching?
- How to meet the ever-increasing GST compliances?
- How to manage critical issues through policy representation?
- How the role of GST Payers, Professionals and Authorities have undergone change?

Mode of Delivery: Interactive presentation with case lets and case studies

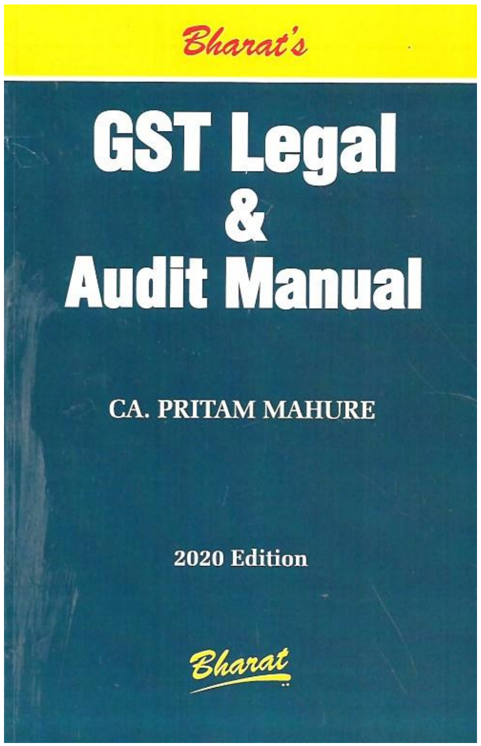
Faculty:
CA Pritam Mahure
Author, Trainer, and GST / Gulf VAT Professional

Registration Fee: Rs. 9000 + 18% GST / participant

Note:
Group discount will be provided for more than 3 nominations
The delegate fee is non-refundable; however, change in nomination is accepted
The Training workshop is non-residential

Malathi | M: 80561 80724 ; 9566077112 | E: training.cil@cii.in ; training2.cil@cii.in

Our Books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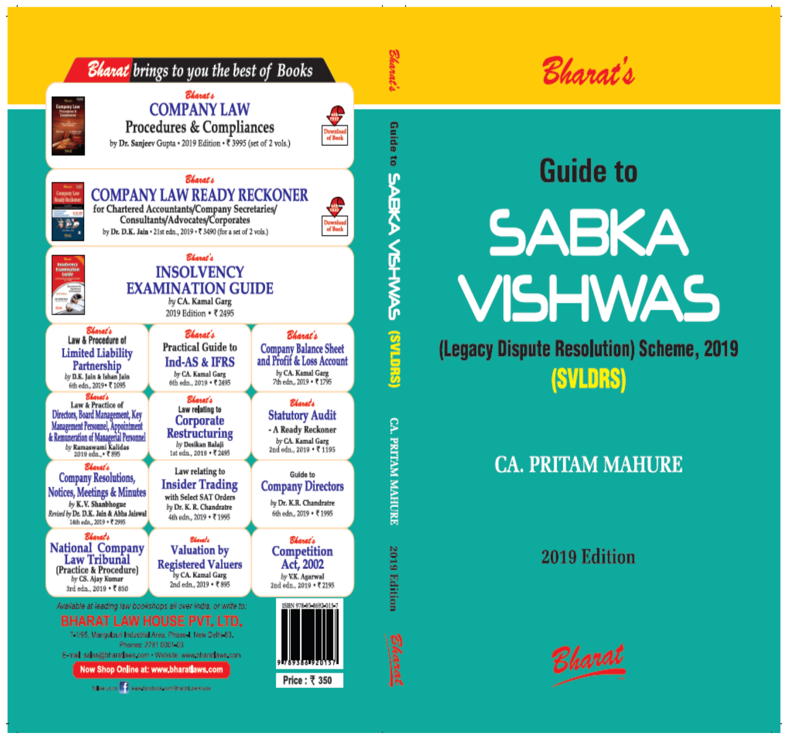
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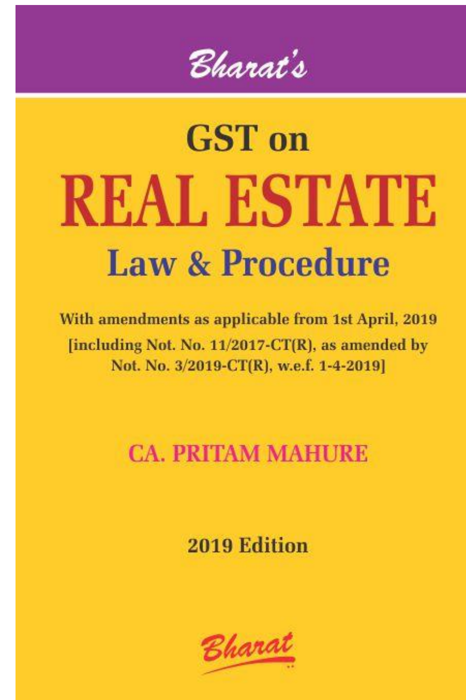
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Thank you!

CA Pritam Mahure and Associates

For feedback / suggestions: info@lawgical.in / 020-27293425

E-books on GST

E-books on How to be Future Proof

Smile please ☺