सीए. निलेश एस. विकमसी
अध्यक्ष

CA. Nilesh S. Vikamsey
President

दी इन्स्टीट्यूट ऑफ चार्टर्ड
एकाउन्टैन्ट्स ऑफ इन्डिया
(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

ICAI/IDTC/2017-18/Rep/27

11th January, 2018

Smt. Vanaja N Sarna
Chairperson
Central Board of Excise & Customs
Department of Revenue,
Government of India,
North Block,
New Delhi – 110001

राजस्व विभाग
प्राप्त का. सं. .....
12 JAN 2018
Receipt Dy. No. .....

Madam,

Sub: Issues in filing of GSTR-1 & Enabling Transitional Credit to assessee, who could not file TRANS-1 due to system glitches

Ref: ***Our earlier representation ICAI/IDTC/2017-18/Rep/26 dated 29th December, 2017***

Your goodself is aware that the Institute of Chartered Accountants of India (ICAI) is working towards the smooth implementation of GST. The ICAI, being the accounting regulator, has been proactively supporting the Government in creating awareness and disseminating knowledge of GST among various stakeholders. The ICAI has organized more than 3000 programmes across the country, attended by more than 2.5 lacs participants. We are glad to note that more than 125 of our suggestions have been accepted by the Government for the smooth implementation of GST.

We would like to bring to your notice that assessees across the country are facing difficulties in filing Form GSTR 1, which includes the following:

1. System is not generating summary within 5 minutes. Sometimes it takes around 12 hrs. due to which assesses are not be able to proceed.

2. Even though assessees are generating json file in the Latest version of Offline Tool, on uploading such file system shows it as generated in old version.

3. In B2B sheet, assessee round off the tax dues, bill wise. But the System is finalising without rounding it off to rupees.

4. The filing of refund claims manually defeats the fundamental premise of GST being paid for supplies by exporters. In the interim till matching is firmly in place, it is suggested that the 90% be paid provisionally subject to verification within next 2 months.

As the last date of filing Form GSTR 1 was 10th January, 2018 but due to such system errors assesses are finding it difficult to file the return before due date . Accordingly, your goodself is