

भारतीय जनता पार्टी - मुंबई

प्रोफेशनल सेल

अध्यक्ष : CA शैलेश रा. घेडीया



Date: 21-01-2022

To,
Smt. Nirmala Sitharaman Madam,
Honorable Union Finance Minister
Ministry of Finance, North Block,
New Delhi



Dr. Bhagawatrao Karad Ji
Hon'ble Union MOS for finance

Sub: Suggestion on Budget Proposal for GST

Respected Madam/Sir,

Request for following difficulties be removed and suggestion be incorporated in coming Budget to benefit Common man

1. Number of Amendments in GST Act has made it complicated, Complex and confusing and even we professionals find it difficult to keep track, how it will be possible for Common man to keep track of various Amendments? Further since July 2017 all amendments are effective from different dates say 13th October, 14th November and so on (mostly after Meeting of GST Council) Now CGST Act is mostly settled and if any amendment that is to be done is to be done in Budget session hence forth and wherever possible it should be made effective from start of Quarter so that the confusions can be minimized.
2. Amendments of last year is not allowed. , Few mistakes are noticed at the time of finalization and when time permits. But that right is taken away after November .WE are not allowed to rectify invoices from C to B (Unregistered to Registered)
3. GSSTR 3B amendment is be allowed (Cash and setoff of input is wrongly mentioned) Dealers are unable to do correction)
4. No. of Returns is very high: 26 Returns in a year. And verifications with various other returns. (GSTR 1 be clubbed with GSTR 3B) with revise return facility.
5. Notices are issued for 2017-18 and part of 2018-19 Input was allowed on the basis of invoice, later notification issued saying input is available only on reflection of GSTR 2A, hence forced to reversal of input in 2018-19 and 2019-20.
6. Due to Pandemic many businesses were almost closed, and GST No were cancelled and afterwards it revived, people restored GST registration No. but are not allowed to rectify errors
7. Reverse charge mechanism – points are not clear of where it is to be paid and where it is exempt (especially services from Government Department)
8. Injustice to Honest Assess in another way is due to late filing or quarterly filing by supplier, monthly Filer cannot avail of input of purchase as it is not appearing in

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GSTR 2B/2A. Hence Cash outflow is more in some months and carry forward of input in other months.

9. RCM for even a single bill to Corporate, dealers are required to take registration, which is unfair

10. Complex GST laws and Rules and n number of Contradictory judgment on simple issues (Eg. Education Cess and Higher education cess, cannot be transferred to input in transition)

11. First the authorities tell us to reverse the input forcible otherwise SCN issued, and Interest on penalties charged and consequently fight for your right

12. Extension on last minutes creates unnecessary pressures- at least it must be pronounced in advance

13. Customer care help desk is not efficient and trained and we don't get proper solutions of technical issues

14. No. of Amendments in E way Bills are high

15. EASE of BUSINESS –Please make it possible, for ease of business and relief to SME

16. There should be quarterly matching of ITC no of return by SME one quarterly and payment also quarterly.

17. For resolving issue of matching allow reporting B to C with PAN based

18. To allow details of B to B and B to C sales purchase with annual return.

19. To allow ITC to the purchasers in respect of returns filed by the suppliers up to 31st March 2022 for the period 01/07/2017 to 31/03/2021.

20. Allow ITC without matching for amount less than 1000.

21. Reduce rate of interest to 12% for SME and overall 15% for late payment up to one year.

22. No audit by the department for SME under the GST having turnover up to 5 cr .

23. To provide refund, when ITC is reversed for want of, mismatch and tax paid cash , when ITC is allowable upon reporting invoice by the supplier.

24. Responsibility to pay GST of supplier to be cast on Recipient of Services in case of supply of services and on Recipient of Goods in case of Supply of goods. So that Evasion of GST and Bogus billing will be stopped. For eg. If M/s.A has raised bill to M/s. B of RS.100000 and levied GST RS.18000. Then B will pay GST of RS.18000 in GST RC of A and claim input tax credit of the same & Pay RS.100000 to A. It is like TDS provision but difference is that total GST has to be paid and only Charges of Goods or services to be paid to Supplier. Mismatch problem will be sorted out as without payment of GST recipient will not claim input tax. Due to this Proposal GST Collection will increase & small Dealer will not suffer because of non-payment of GST by Supplier.

25. Under GST if there is credit in credit ledger since inception of GST because of transitional period VAT, service tax or excise Refund brought forward and till date unutilized then same may be Refunded to the dealer who can utilize that fund for working capital and may come on track again after Lockdown due to covid19. Any how you can reduce amount payable to respective state to that extend as amount

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Refunded to The Dealer of the state. 26.Petroleum Products and Liquor to be brought under GST so that Each state need not maintain VAT Department for only few Products and Few Dealers.

27. There should be Quarterly Matching of the Input tax credit.

28. Number of GST Returns to be filed by Dealers having Turnover Less Than 5 Crores

Should be made Quarterly Return & Quarterly Payment instead of QRMP now it should be QRQP.

29.Allow Information of Sales & Purchases in Annual Return GSTR-9 for both B to B and B to C Transactions.

30. Allow GST Dealers to claim Input tax Credit till March 2022 GST return for the period 1.7.2017 to 31.03.2021.

31. Some of the Dealers Could not took benefit of Amnesty Scheme under CGST Act because of the condition of Period of Default. However one time Amnesty should be granted to them by asking them to make GST Payment and Returns by 31.03.2022 for All Defaults from 1.7.2017 till 31.03.2021.

32. To add Provision for Issue of Refund in cases where Due to Mismatch Dealer has paid tax and subsequently Tax and Returns filed by Supplier and input tax credit is allowable on reporting of invoices by Supplier Dealer.

33. Allow Input Tax Credit without matching for Amount Less than Rs.5000 per supplier.

34. Reduce Rate of interest on GST considering present rate of interest prevailing in Market on FD,small savings, PPF etc.

Warm Regards,

Thanking You,
Yours Faithfully,

CA Shailesh R Ghedia
President: BJP Professional Cell,
Mumbai,
Mob No.: 9869437888

CA.JanakWaghani
Secretary:BJP Professional Cell
Mumbai
(Eminent GST Council)

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CA.Komal Singh Jaroli
President:V.Parle,BJP Professional Cell
Mumbai

CA.Shagufta Merchant
President:Mahim,BJP Professional Cell
Mumbai

CC to:
CA ShriArunsinghji, MP
BJP National Gen Secretary

AdvShriMangalPrabhatLodhaji, MLA
President, Mumbai BJP.

ShriGopalShettyji, MP

SmtPoonamMahajanRao Ma'am, MP

ShriManojKotakji, MP