



4th January, 2021

To,
Shri Ram Nath Kovind Ji,
H'ble President of India,
Rashtrapati Bhavan
New Delhi - 110004

Honorable President! Regards! You are the most respected first citizen of this Country, the Guardian of the Constitution of India, whatever law is made after all the constitutional proceedings, in the country, it is dedicated to the country only after your final consent, and we all the citizens follow it. Let's do it. The Government in the Country, whether it is at the center or the state, are all under your control, the present Government of the Country is fulfilling all the needs of the Country with full devotion, and according to the need of the present day for that, whatever Rules and laws are to be made, making them through proper means in which your cooperation is unprecedented and that's why we citizens are your kindness and only request you for this:

Subject: Request for Suo-Moto cognizance for Key Points which immediately relief to be given to small business man of the country regarding GST in this pandemic.

H'ble President Sir,

With due respect we state that we are nationally associated through the social media platform of thousands of CA's, Advocates and other tax professionals in individual capacity with small businessman specially who are suffering from the GST problems and therefore request and bring to your attention that GST has completed its more than 3.5 years, and by the way, the small businessman of the country is also fast in this system. Just as the small businessman was running his business, but due to lockdown broke his earnings and so far he has not emerged. In order to take advantage of the economic schemes offered by the government, they also have to complete the necessary Compliance, but he is not able to complete his Compliance due to heavy late fees and government schemes are being released from his hand. Keeping all these topics in mind, we are looking at some of our suggestions about the GST Compliance by all the small traders of the country, which by implementing it immediately, they will also get the benefit of it immediately, and it will be able to come in the mainstream of the GST. Without citing any lengthy legal issues, we are normally presenting our subjects, which need to be done immediately, are:

- GST amnesty, 2020 to be extended to 28th February 2021, which was given earlier that it was till 30th Sep 2020. The demand for extending this date is because the market had increased after the month of September 2020 as Eid, Diwali, Weddings, Navratras or other business establishments slowly started and coming into its former existence. Now the merchant was in the position that he would complete his compliance with his tax. So it needs to be extended.
The scheme which has title name "Removal of difficulties 2020" which was also announced in the last GST Council meet should also be extended to 28th February 2021. One valid reason for extending this date is that the traders who had received cancellation of the GSTN due to non compliance more than six months and had applied for revocation of cancellation of their GSTNs under this scheme, In this process those registrations will restored after **1st Octoer, 2020** will have to pay heavy late fees from the date till the last return was filled, due to not their fault (Please consider the period of lockdown due to corona epidemic also) otherwise the Title "**Removal of Difficulties Order 2020 has no meaning!**"
- GST is A New tax and Indian Trade & Industry with the help professionals have given its 100% to GST and it's procedures but since the tax was new hence lot of technical Mistakes were done by the dealers though the same did not have any financial effects or any intention to avoid the tax.
- Further GSTR-3B was introduced as a stopgap arrangement but later it was inducted as a return in the Law books but Revision facility of GSTR-3B was not given.
- Some of the mistakes made by the dealers is GSTR-3B are irreparable if the revision facility is not given. The examples are the credit of SGST and CGST is taken in IGST wrongly or vice versa. Tax is wrongly set off etc. These are initial mistakes and the reason is new tax regime and unique and back to back procedures.
- . Input credit time expired please give one more chance to dealers :- section 16(4)

Signature

- **As per section 16(4)** the input credit can only be taken up to a definite period but at the initial 2 years of GST lot of dealers make a mistake of not taking the credit within stipulated time but in that case the Government has already received the tax under consideration.
- **If this credit is not give** then it will be tantamount to double taxation on a single transaction because at first stage the purchaser has paid the tax to the Seller and at second stage department is not giving him the credit so he is required to pay it again. It is a big hardship to these dealers though GST itself is at initial stage at that time and not fully stabilized.
- **Dear Sir, The Dealers** who have surrendered their RC and does not have any tax liability and having no stock have to file a final return GSTR-10 and in most of the cases these returns are NIL but if forget they have to pay a late fess amounting to Rs. 200.00 per day subject to maximum of Rs. 10000.00 . The form GSTR-10 in most of the cases have NIL information hence this late fees is a harassment and big burden on the dealers who have already surrendered their registration certificates.
- **Filing of annual returns in GST** wherever is mandatory for the dealers as far as the turnover is concern the deadline is set and for the dealers who are not obliged to it, there should be no time limit with no Late fee effect.
- **This GSTR-10 has to** be filed after order of the cancellation of the RC and it is a big problem. Sometimes it is ordered within 15 days of applying the surrender and in some cases it took 6 Months so the dealers who surrendered their Registration to keep in touch with this formality.
- **Please consider the problem** associated with this form GSTR-10 and practically this form should be taken with the application of surrender of RC and in NIL cases if the return is not filed please waive the late fees further the NIL GSTR-10 has no purpose hence it should be made optional for the dealers who has something to file in it.

There are many other problems related to GST, but the above problems need to be resolved immediately.

Regards,

Yours faithfully



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