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 assessee 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 assessee are not able to proceed.

2. Even though assessee 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, assessee are finding it difficult to file the return before due date. Accordingly, your goodself is