



भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)

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



सीए. नवीन एन. डी. गुप्ता
अध्यक्ष
CA. Naveen N.D. Gupta
President

ICAI/IDTC/2018-19/Letter/ 17

30th August, 2018

Shri Arun Jaitley

Hon'ble Union Minister of Finance, and
Chairman, Goods & Services Tax Council
Ministry of Finance,
Government of India, North Block
New Delhi – 110001

Respected Sir,

Sub: Suggestions on GST draft proposed return formats

At the outset, we are thankful to the Government for considering most of the suggestions on issues related to GST submitted by the ICAI from time to time.

We refer to the draft return formats on GST released by the Government seeking comments/feedback on the same. In this regard, we are enclosing herewith ICAI's suggestions thereon. The suggestions have been finalized based on the inputs received from members across India who are involved in GST implementation. We hope that these suggestions would also be considered favorably.

We shall be glad to provide any further input as may be required and your office may reach us at itdc@icai.in or 0120-3045954.

Thanking you and with warm regards,

Yours sincerely,

CA. Naveen N. D. Gupta



Copy to:

1. **Dr. Hasmukh Adhia**, Finance Secretary, Ministry of Finance, Government of India, North Block New Delhi – 110001
2. **Shri Shashank Priya**, Joint Secretary Office of the Goods & Services Tax Council, Tower-II, 5th Floor, Jeevan Bharti Building, New Delhi -110001

Suggestions on GST return forms



Indirect Taxes Committee

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI**

INTRODUCTION

1. The Institute of Chartered Accountants of India considers it a privilege to submit its suggestions on draft return forms. We shall be pleased to discuss suggestion in meeting to illustrate the points made by us.
2. We look forward to contributing in the drafting of simple, transparent, & fair GST laws in India.

EXECUTIVE SUMMARY

S. No.	Topic(s)	Suggestion (s)
Key features of Monthly Return		
1.	Turnover figure to identify the type of taxpayer not be auto populated	<p><i>1. It is suggested that the calculation for annualized turnover should not be automatic. Therefore, it is suggested that the auto populated figure should be editable so that taxpayer can correct erroneous figures if any uploaded in the FY 2017-18.</i></p> <p><i>2. Also, It is suggested that due date for filing of return by a small taxpayer who have opted to pay tax on quarterly basis be provided as 30th of the month following the quarter.</i></p>
2.	Term “Turnover” is not defined to identify small taxpayer	<i>It is suggested that the term “turnover” be clearly defined in line with the definition of the term “aggregate turnover” as per section 2(6) of the CGST Act, 2017.</i>
3.	Uploading date of invoices be considered instead of reflected date on the portal	<p><i>It is suggested that the date of last upload (which may successfully reflect in few days) shall have to be captured for determining the date of upload of invoice.</i></p> <p><i>Additionally, it is suggested that the transition phase not be provided for instead of that any recoveries or disallowance on account of mis-match for the 1st year of implementation be initiated after the time limit provided under Section 39(9) of the CGST Act, 2017 (till the time of filing return for the of September following the end of the relevant financial year)</i></p>



4.	Online reporting mechanism to report situations where wrong credit claimed /credit note not accepted by recipient	<i>It is suggested that online reporting mechanism be there so that the supplier can report such situations to the GST system /Nodal officer about excess ITC claim taken by the recipient so that it can be recovered from him & credit may be given to the supplier in a time bound manners i.e. 2 months.</i>
5.	Need to provide 4 digit HSN is contrary to Notification no. 12/2017 (CT)	<i>Proposing to specify the condition of reporting HSN at 4 digit for goods and 6 digits for services, would be in contrary to the above notification. Therefore, it is suggested to give relief in declaring the HSN digits in line with the Notification No. 12/2017 – Central Tax dated 28.06.2017 wherein the relief is granted to indicate HSN codes.</i>
6.	Pending invoice an exclusive definition	<i>It is suggested that other possible situations be inserted in the definition of pending invoice as “Others” so that on happening of such situation recipient can keep the invoice pending.</i>
7.	Higher late fee not be imposed	<i>It is suggested that higher late fee not be imposed</i>
8.	Supply side control on newly registered persons	<i>It is suggested that the threshold limit not be there for newly registered tax payers, only tax defaulters be covered under this.</i>
Key features of Quarterly Return		
9.	Options of pending and missing invoices is not available in quarterly return	<i>It is suggested that missing tax invoice concept be there in quarterly returns as well.</i>
Annexure of Supplies to main Return		
10.	Multiple reporting of same invoice tax rate wise in Annexure of Supplies	<i>It is suggested that the column of “Tax Rate” be removed to facilitate smooth uploading of single invoices having</i>



	to main Return	<i>multiple rates. Further, HSN wise tax rate details is already captured in Table 5 of Annexure of supplies of main return on page no. 14- HSN wise summary of inward supplies and that of outward supplies declared in table 3. Therefore, duplicate information is not required in Table 3 at invoice level. Concept of matching at Invoice level is preferred but not at line level.</i>
11.	HSN wise summary in Annexure of Supplies to main Return	<i>HSN Wise summary should remove UQC and Quantity or should be made optional.</i>
GSTR Monthly Return		
12.	‘Non-GST supply’ is nowhere defined	<i>It is suggested that if details of Non-GST supply is required, then this word should be properly defined in the Act. Till such definition is provided in the Act, details of Non-GST supply not be asked for. However, if providing details of Non-GST supply is still persisted, then ‘No supply under Schedule III, Section 7’ under Sl. No. 3 of Table 3D should be merged with Non-GST supply under Sl. No. 2 of Table 3D.</i>
13.	Supplies uploaded by supplier on which credit already allowed be auto populated	<i>It is suggested that auto populated as well as user editable version may be enabled for ease of filing. In the absence of above mentioned facility, differentiating genuinely erring person from a fraudster will become difficult. So it may be considered 4A7 -3L of Annexure for Auto Population.</i>
Sugam		
14.	Non-reporting of inward supplies on which tax paid	<i>It is suggested to insert a column with a description inward supplies on which tax</i>



	under RCM	<i>is paid under RCM for claiming ITC on such inward supplies.</i>
15.	Missing Tax Invoice for monthly period	<p><i>It is suggested that it should be uploaded invoice wise and auto linked with 3(L) and B(4) on Auto mode. The process of the same has been explained below:</i></p> <p><i>When a supplier has not uploaded the Invoice, Recipient should have a facility to take Input Tax credit suo motto.</i></p> <p><i>The following is the suggested Credit availment mechanism:</i></p> <ol style="list-style-type: none"><i>1. Recipient is allowed to take a bulk credit in Table 4A7</i><i>2. Credit availed in this bucket shall be made as a provisional credit in Electronic Credit Ledger.</i><i>3. Provisional Credit can have the following future actions</i><ol style="list-style-type: none"><i>a. Invoice subsequently uploaded by supplier</i><i>b. Recipient can report other than 'a' above in 3L of Annexure</i><ol style="list-style-type: none"><i>1. This reporting to be done within 4 months of Table 4A7</i><i>2. Those reported by recipient in 3L should be available in supplier view</i><i>3. Same as 1A</i><i>4. Supplier to take Action of accept or Reject or keep pending</i><ol style="list-style-type: none"><i>a) Accepted by Supplier – Audit Credit reversal in 4B4</i><i>b) Rejected by Supplier – Auto Reversal in a new column to be added in 4B</i><i>c) Kept pending to be</i>



		<p>auctioned with 4 months considering quarterly tax filers etc.</p> <p>c. No Action by supplier on missing Invoices for a period of 4 months should get auto reversed in Table 4B into a new column to be added</p>
16.	Filing of Nil return by SMS	It is suggested that in case of output tax liability is NIL then facility to file nil return be provided to all taxpayer through SMS, even though they have any purchases as credit may be claimed till the September of the following financial year.
17.	Negative Liability Refund Facility, Refund of Erroneous excess Cash Payment of taxes	In case of Negative liability arising out of amendment return same shall be allowed for Refund in Table 8 of the Main Return for cash payment made
18.	Uploaded invoice as only condition for availing ITC	This single procedure cannot over-ride the 4 conditions already dictated in section 16(2). Therefore to align the return procedure with GST Law a suitable amendment in section 16(2) incorporating uploading of invoice as a condition for availing credit be made.
Other suggestions		
19.	Other suggestions:	<ul style="list-style-type: none"> • E-Sign of return (Aadhaar OTP based) to be provided. It is more simple and affordable than DSC based signing. • Cash ledger on GST portal to be treated as wallet with freedom for cross utilization (across major and minor heads of tax/interest/penalty for IGST/CGST/SGST)



Key features of Monthly Return

1. Turnover figure to identify the type of taxpayer not be auto populated

Point 1 “Monthly Return and due-date” provides that return filing dates shall be staggered based on the turnover of the taxpayer which shall be calculated based on the reported turnover in the last year i.e. 2017-18, annualized for the full year. It shall be possible for the taxpayer to check on the common portal whether he falls in the category of a small taxpayer. A newly registered taxpayer shall be classified on the basis of self-declaration of the estimated turnover. The due date for filing of return by a large taxpayer shall be 20th of the next month.

Issue:

1. It is stated that “Return filing dates shall be staggered based on the turnover of the taxpayer which shall be calculated based on the reported turnover in the last year i.e. 2017-18, annualized for the full year”
2. It is stated that the due date for filing of return by a large taxpayer shall be 20th of the next month but no due date of filing of return by a small taxpayer has been provided.

Suggestion:

3. *The calculation for annualized turnover should not be automatic. Therefore, it is suggested that the auto populated figure should be editable so that taxpayer can correct erroneous figures if any uploaded in the FY 2017-18.*
4. *It is suggested that due date for filing of return by a small taxpayer who have opted to pay tax on quarterly basis be provided as 30th of the month following the quarter.*

2. Term “Turnover” is not defined to identify small taxpayer

Point 2 (ii) of the Key features of the monthly Return provides that taxpayers who have a turnover up to Rs. 5 Cr. in the last financial year shall be



considered small calculated based on the reported turnover in the last year i.e. 2017-18, annualized for the full year. These small taxpayers shall have facility to file quarterly return with monthly payment of taxes on self-declaration basis. However, the facility would be optional and small taxpayer can also file monthly return like a large taxpayer. The scheme of filing of quarterly return is explained later.

Issue: It is stated that “that taxpayers who have a turnover up to Rs. 5 Cr. in the last financial year shall be considered small. However the basis of calculating turnover has not been defined.

Suggestion: *It is suggested that the term “turnover” be clearly defined in line with the definition of the term “aggregate turnover” as per section 2(6) of the CGST Act, 2017.*

3. Uploading date of invoices be considered instead of reflected date on the portal

Point 4 “Due date for uploading invoices and action to be taken by the recipient” provides that the maximum limit of eligible input tax credit will be based on the invoices uploaded by the supplier up to 10th of the subsequent month .However, In the transition phase of six months after the new system of return is implemented, the recipient would be able to avail input tax credit on self-declaration basis even on the invoices not uploaded by the supplier by 10th of the next month or thereafter using the facility of availing input tax credit on missing invoices.

Issue:

There is an issue with the entities having thousands of invoices since invoices in the GST portal takes a day or two to get reflected on the online portal. In that case, how the recipient can take input on such invoices which have been uploaded on portal but not reflecting.

Suggestion: *It is suggested that the date of last upload (which may successfully reflect in few days) shall have to be captured for determining the date of upload of invoice.*

Additionally, it is suggested that the transition phase not be provided for instead of that any recoveries or disallowance on account of mis-match for the 1st year of implementation be initiated after the time limit provided under Section 39(9)



of the CGST Act, 2017 (till the time of filing return for the of September following the end of the relevant financial year)

4. Online reporting mechanism to report situations where wrong credit claimed /credit note not accepted by recipient

Amendment of an invoice may be carried out by the supplier where input tax credit has not been availed and the invoice has not been reported as locked by the recipient. Once an invoice is locked by the recipient, no amendment of the same shall be allowed. However, credit note or debit note for the same can still be issued by the supplier to change value, rate of tax, quantity or the tax payable. IT facility would ensure that:

- (i) where a credit note is issued on an invoice which is kept pending, then both the credit note, and the original invoice shall be linked in the system for availing credit so that excess credit is not taken by the recipient;
- (ii) where a credit note is issued on an invoice on which credit has already been availed i.e. the invoice is locked, the reduction in liability of supplier shall be subject to reduction in input tax credit of the recipient

Issue: For example, a supplier has supplied goods on 28th July & uploads the invoice by 10th August, after that he filed his GST return and recipient has taken the credit over that invoice in that situation credit note can be issued to change the value but if say for whatever reason the recipient does not accept it in his system / or rejects the credit note , the supplier's output tax liability will not reduce & he will be at mercy of the recipient, since he has already paid tax to the Government.

Suggestion: *Therefore, it is suggested that online reporting mechanism be there so that the supplier can report such situations to the GST system /Nodal officer about excess ITC claim taken by the recipient so that it can be recovered from him & credit may be given to the supplier in a time bound manners i.e. 2 months.*

5. Need to provide 4 digit HSN is contrary to Notification no. 12/2017 (CT)

Point 17 "HSN" provides that the table for reporting supplies with the tax liability at various tax rates shall not capture HSN but would continue to capture



supplies at different tax rates as is the present practice. The details of HSN shall be captured at four digit or more in a separate table in the regular monthly return.

Issue: Notification No. 12/2017-Central Tax and Notification No. 5/2017-Integrated Tax dated 28th June 2017 was issued to provide the number of digits of HSN which are required to be mentioned in the tax invoice, where small tax payers are required to mention HSN upto 2 digits only and now in view of the above point asking the same tax payer to provide 4 digits of HSN is contrary to the above notification.

Suggestion: Proposing to specify the condition of reporting HSN at 4 digit for goods and 6 digits for services, would be in contrary to the above notification. Therefore, it is suggested to give relief in declaring the HSN digits in line with the Notification No. 12/2017 – Central Tax dated 28.06.2017 wherein the relief is granted to indicate HSN codes.

6. Pending invoice an exclusive definition

As per Point 13 “Pending invoices” means such invoices which have been uploaded by the supplier but for which one of the three situations exist.

- The supply has not been received by the recipient
- Where the recipient is of the view that the invoice needs amendment
- Where recipient is not able to decide whether to take input tax credit for the time being

Issue: There might be some other reasons due to which recipient wants to keep the invoice pending.

Suggestion: Therefore other possible situations be inserted in the definition of pending invoice “Others” so that on happening of such situation recipient can keep the invoice pending.

7. Higher late fee not be imposed

Point 25 “Higher late fee for amendment return” provides that for change in liability of more than 10% through an amendment return, a higher late fee may be prescribed to ensure that reporting is appropriate in the regular return.



Issue:

Tax payers are already required to pay interest in such cases. Imposing higher late fee will result in huge financial burden on them and this would be considered as one of the harsh provision

Suggestion: Therefore it is suggested that higher late fee not be imposed.

8. Supply side control on newly registered persons

Point 30 “Supply side Control” provides that a newly registered taxpayer and a taxpayer who has defaulted in payment of tax beyond a time period and/or above a threshold, uploading of invoices shall be allowed only upto a threshold amount or only after the default in payment of tax is made good respectively.

Issue: Supply side control includes newly registered tax payers along with tax payers who have defaulted in payment of tax beyond a time period

Suggestion: It is suggested that the threshold limit not be there for newly registered tax payers, only tax defaulters be covered under this.

Key features of Quarterly Return

9. Options of pending and missing invoices is not available in quarterly return

Point 10 “Pending and missing invoices” provides that small businesses have only a few supplies to receive and therefore they track their purchases well and may not need credit on missing invoices. As the inventory size of these businesses is small they also do not need to keep invoices pending and generally avail credit forthwith. Therefore quarterly return shall not have the compliance requirement of missing and pending invoices as small businesses do not use these procedures in their inventory management.

Issue: For small taxpayers, despite having fewer transactions, the impact of ITC from missing invoice is substantial. Therefore, provision needed to report missing invoice using GST system and inform the supplier.

Suggestion: it is suggested that missing tax invoice concept be there in quarterly returns as well.



Annexure of Supplies to main Return

10. Multiple reporting of same invoice tax rate wise in Annexure of Supplies to main Return

3. Details of the outward supplies, inward supplies attracting reverse charge and import of goods

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

Issue: In case there are multiple tax rate items in a particular invoice, then it will require multiple reporting of same invoice tax rate wise as different line items. This also creates an issue for reporting of freight and other charges because that also needs an allocation rate wise for reporting purposes.

Suggestion: It is suggested that the column of “Tax Rate” be removed to facilitate smooth uploading of single invoices having multiple rates. Further, HSN wise tax rate details is already captured in Table 5 of Annexure of supplies of main return on page no. 14- HSN wise summary of inward supplies and that of outward supplies declared in table 3. Therefore, duplicate information is not required in Table 3 at invoice level. Concept of matching at Invoice level is preferred but not at line level.

11. HSN wise summary in Annexure of Supplies to main Return

5. HSN wise summary of inward supplies and that of outward supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply (outward 3A to 3G) & inward (3H to 3K)	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11



Suggestion: HSN Wise summary should remove UQC and Quantity or should be made optional.

GSTR Monthly Return

12. 'Non-GST supply' is nowhere defined

Table 3(D) of GST monthly return

D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies	<User input>				
3.	No supply (Schedule III, Section7)	<User input>				
4.	Outward supplies attracting reverse charge (net of debit and credit notes)	<User input>				
	Sub-total (D)	<Auto>				
	Total tax liability (A+B+C)	<Auto>				

Issue: The word 'Non-GST supply' is nowhere defined in the GST law. In the absence of any definition, a 'Non-GST supply' can simply be understood to mean a supply of goods and/or services which is not a 'Supply' under 7 of the CGST Act. Schedule III contains a list of activities or transactions which shall be treated neither as a supply of goods nor a supply of services. Thus, Schedule III items, for all practical purposes, become a Non-GST supply. Hence, there is no need to seek separate details.

Suggestion: It is suggested that if details of Non-GST supply is required, then this word should be properly defined in the Act. Till such definition is provided in the Act, details of Non-GST supply not be asked for. However, if providing details of Non-GST supply is still persisted, then 'No supply under Schedule III, Section 7' under Sl. No. 3 of Table 3D should be merged with Non-GST supply under Sl. No. 2 of Table 3D.

13. Supplies uploaded by supplier on which credit already allowed be auto populated

Table 4 of GST monthly return



Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
B. Details of reversal, rejection, pendency and adjustment of credit						
1.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
2.	Supplies not eligible for credit (including ISD credit)	<User input>				
3.	Credit notes received from suppliers (other than those attracting reverse charge only) [table 3A of Annexure of inward supplies]	<Auto> (editable)				
4.	Supplies uploaded by suppliers on which credit has already been claimed in the previous tax periods	<User input>				

Issue: It is difficult to track supplies uploaded by supplier on which credit was already allowed, where large data is involved.

Suggestion: It is suggested that auto populated as well as user editable version may be enabled for ease of filing. In the absence of above mentioned facility, differentiating genuinely erring person from a fraudster will become difficult. So it may be considered 4A7 -3L of Annexure for Auto Population.

Sugam

14. Non-reporting of inward supplies on which tax paid under RCM

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Inward supplies (other than those attracting reverse charge)	<Auto>				
2.	Debit notes received from suppliers	<Auto>				
3.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
4.	Credit notes received from suppliers (other than those attracting reverse charge only)	<Auto> (editable)				
5.	Input tax credit claimed earlier, if any	<Auto>				

Issue: For Sugam users there is no column for reporting inward supplies on which tax is paid by recipient. Those taxpayers have right to claim ITC on



such payment in all relevant cases but no column leading to non availment of such ITC.

Suggestion: It is suggested to insert a column with a description inward supplies on which tax is paid under RCM for claiming ITC on such inward supplies.

15. Missing Tax Invoice for monthly period

Part A Point 4 : “.....In the transition phase of six months after the new system of return is implemented, the recipient would be able to avail input tax credit on self-declaration basis even on the invoices not uploaded by the supplier by 10th of the next month or thereafter using the facility of availing input tax credit on missing invoices”

Issue:

- 1) Missing Invoice period restricted only to Transitions phase of 6 months.
- 2) Monthly filers will not have the Invoice of Suppliers filing quarterly for first two tax period always.
- 3) Reporting of Errant Suppliers cannot happen in Table 3L of Annexure to Main return if credits not availed.to
- 4) Missing credits availed are not fully mapped with 4(7) of main returns with 3 (L) and B(4)

Suggestion: It is suggested that it should be uploaded invoice wise and auto linked with 3(L) and B(4) on Auto mode. The process of the same has been explained below:

When a supplier has not uploaded the Invoice, Recipient should have a facility to take Input Tax credit suo motto.

The following is the suggested Credit availment mechanism:

1. Recipient is allowed to take a bulk credit in Table 4A7
2. Credit availed in this bucket shall be made as a provisional credit in Electronic Credit Ledger.
3. Provisional Credit can have the following future actions
 - a. Invoice subsequently uploaded by supplier
 - b. Recipient can report other than ‘a’ above in 3L of Annexure
 1. This reporting to be done within 4 months of Table4A7



2. *Those reported by recipient in 3L should be available in supplier view*
3. *Same as 1A*
4. *Supplier to take Action of accept or Reject or keep pending*
 - a) *Accepted by Supplier – Audit Credit reversal in 4B4*
 - b) *Rejected by Supplier – Auto Reversal in a new column to be added in 4B*
 - c) *Kept pending to be auctioned with 4 months considering quarterly tax filers etc.*
- c. *No Action by supplier on missing Invoices for a period of 4 months should get auto reversed in Table 4B into a new column to be added*

16. Filing of Nil return by SMS

Point 3(i) “Nil return” of key features of monthly return provides that taxpayers who have no purchases, no output tax liability and no input tax credit to avail in any quarter of the financial year shall file one NIL return for the entire quarter. In month one and two of the quarter, such taxpayer shall report NIL transaction by sending a SMS. Facility for filing quarterly return shall also be available by an SMS.

Issue: There would be small purchases may be during the period due to which option of filing through SMS would not be available.

Suggestion: *It is suggested that in case of Output tax liability is NIL then facility to file nil return be provided to all taxpayer through SMS, even though they have any purchases as credit may be claimed till the September of the following financial year.*

17. Negative Liability Refund Facility, Refund of Erroneous excess Cash Payment of taxes

Point 24 of Part A Negative Liability: Negative liability arising from the amendment return shall be carried forward as negative liability in the regular return of the next tax period.

Issue: Erroneous reporting resulting in higher liability and paid by cash would block the working capital of the Tax Payer.



Suggestion: In case of Negative liability arising out of amendment return same shall be allowed for Refund in Table 8 of the Main Return for cash payment made.

18. Uploaded invoice as only condition for availing ITC

Point 3 “Continuous uploading and viewing” provides that only uploaded invoice would be a valid document for availing input tax credit. Invoices uploaded by the supplier by 10th of succeeding month shall be auto-populated in the liability table of the main return of the supplier.

Issue: The phrase “Only uploaded invoice would be a valid document for availing input tax credit” is incorrect as the conditions for availing credit is clearly spelt out in section 16(2) and all the 4 conditions mentioned there needs to be fulfilled.

Suggestion: This single procedure cannot over-ride the 4 conditions already dictated in section 16(2). Therefore to align the return procedure with GST Law a suitable amendment in section 16(2) incorporating uploading of invoice as a condition for availing credit be made.

19. Other suggestions:

- E-Sign of return (Aadhaar OTP based) to be provided. It is more simple and affordable than DSC based signing.
- Cash ledger on GST portal to be treated as wallet with freedom for cross utilization (across major and minor heads of tax/interest/penalty for IGST/CGST/SGST)



*The Institute of Chartered Accountants of India
Suggestions on GST return Forms- August, 2018*

In case any further clarifications or data is considered necessary, we shall be pleased to furnish the same. The contact details are:

Name and Designation	Contact Details	
	Ph. No.	Email Id
CA. Madhukar N Hiregange Chairman, Indirect Taxes Committee	9845011210	madhukar@hiregange.com
CA. Sushil Kumar Goyal Vice-Chairman, Indirect Taxes Committee	9830088400	skgoyal@icai.org
CA. Sharad Singhal, Secretary, Indirect Taxes Committee	09310542608 0120-3045954	idtc@icai.in ; s.singhal@icai.in

For any further information, please visit the website of Indirect Taxes Committee:
www.idtc.icai.org.