



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

ICAI/IDTC/2017-18/Rep/26

29<sup>th</sup> December, 2017

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

**Subject: Issues in filing of TRAN 1 & GSTR-1**

Madam,

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 some assesseees who were required to file TRAN 1 before the due date i.e. 27<sup>th</sup> December were unable to submit due to website [www.gst.gov.in](http://www.gst.gov.in) issues, as before due date on saving data, website was showing " **Some uploaded record are in progress, Kindly submit once it is processed**" and now when the due date has been expired website is showing "**The filing of declaration in TRAN 1 is not available now as the due date is over**" due to which such assesseees would not be able to claim TRAN 1 transitional credit. It is also to be noted that on GST council website 31<sup>st</sup> December was mentioned as last date of filing TRAN 1.

In addition to it, the due date of filing GSTR 1 was extended to 31<sup>st</sup> December, 2017 for which form has been made available on 6<sup>th</sup> December only post one month of decision being taken. Further, on 22<sup>nd</sup> December, 2017 utility software has been revised i.e just prior to 9 days of the due date. Providing delayed facility to the users is leading to heavy rush on website near to the due date. Mere extension in due dates without providing required supporting functionalities may not enable the filing to be completed

Hence, it is requested that assesseees must be given sufficient time to file the return after functionalities are made available on site. It is also important to note that still while filing GSTR-1 return processing time to file one GSTR return is in normal case lead to minimum 15 minutes and sometime it take more than 30minutes to one single return.



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It is a genuine hardship to the assessee because of delayed functionalities and system failure. Accordingly, your good self is requested to resolve the issue related to TRAN 1 to enable such assesses to claim transitional credit { maybe extend upto January 31<sup>st</sup>] for both trans 1 and GSTR1 } This would lead to most of the returns being filed.

We as ICAI, is always at support to the Government for smooth implementation of GST. In case of any queries you may contact CA. Sharad Singhal, Secretary, Indirect Taxes Committee at [idt@icai.in](mailto:idt@icai.in) or 0120-3045954 / 9310542608.

Regards

CA. Madhukar Hiregange

**Chairman  
Indirect Taxes Committee**

CA. Sushil Goyal

**Vice-Chairman  
Indirect Taxes Committee**

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