



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पादशुल्क
CENTRAL GST AND CENTRAL EXCISE
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दिनांक DATE : 10/05/2018

व्यापार सूचना सं. : 03 / जीएसटी/2018
TRADE NOTICE NO: 03/GST/2018

विषय :- जीएसटी पोर्टल पर तकनीकी गलतियों के कारण करदाताओं की शिकायतों का समाधान करने के लिए आईटी शिकायत निवारण तंत्र की स्थापना - के बारे में
Subject:- Setting up of an IT Grievances Redressal Mechanism to address the grievances of Taxpayers due to technical glitches on GST Portal – Regarding.

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, अप्रत्यक्ष कर एवं सीमाशुल्क सेंट्रल बोर्ड , नई दिल्ली द्वारा जारी किए गए निम्न परिपत्र की प्रतिलिपि जानकारी, मार्गदर्शन और आवश्यक कार्रवाई हेतु इसके साथ संसूचित की जाती है।

The copy of the following Circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi is communicated herewith for information, guidance and necessary action.

क्र.सं Sl. No.	परिपत्र सं एवं दिनांक Circular No. and Date	जारी करने वाले प्राधिकारी का संदर्भ सं Ref. No. of Issuing Authority	विषय Subject
1	39/13/2018- जीएसटी दिनांक 15/11/2017 39/13/2018-GST DATED 03.04.2018	फ.सं 67/7/2018- सीएक्स.8 F.No:67/7/2018-Cx.8	जीएसटी पोर्टल पर तकनीकी गलतियों के कारण करदाताओं की शिकायतों का समाधान करने के लिए आईटी शिकायत निवारण तंत्र की स्थापना। Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal.

2. सीजीएसटी मण्डल कार्यालयों के उप/सहायक आयुक्तों को उनसे संबन्धित मण्डल कार्यालयों के तथा सीजीएसटी आयुक्तालय, तिरुवनंतपुरम के संबंध में उप आयुक्त (सिस्टम्स) को नोडल अधिकारी के रूप में नामित किया जाता है।
The Deputy/Assistant Commissioner of CGST Divisions are nominated as the Nodal officer of their respective Divisions and Deputy Commissioner (Systems) is nominated as the Nodal officer of CGST Commissionerate, Thiruvananthapuram.

(फाइल सी सं IV/16/1/2016 से क (मु) तक से जारी)
(Issued from file C.No: IV/16/1/2016 ST (H) Tech)

Encl :- As above.

(सेन्थिल नाथन एस SENTHIL NATHAN S.)
संयुक्त आयुक्त JOINT COMMISSIONER

सेवा में To

Circular No. 39/13/2018-GST

F. No. 267/7/2018-CX.8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, dated the 3rd April, 2018

To

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All),

The Principal Director Generals/ Director Generals (All).

Sub: Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal-reg.

Madam/Sir,

It has been decided to put in place an IT-Grievance Redressal Mechanism to address the difficulties faced by a section of taxpayers owing to technical glitches on the GST portal and the relief that needs to be given to them. The relief could be in the nature of allowing filing of any Form or Return prescribed in law or amending any Form or Return already filed. The details of the said grievance redressal mechanism are provided below:

2. Introduction

Where an IT related glitch has been identified as the reason for failure of a class of taxpayer in filing of a return or a form within the time limit prescribed in the law and there are collateral evidences available to establish that the taxpayer has made bonafide attempt to comply with the process of filing of form or return, GST Council has delegated powers to the IT Grievance Redressal Committee to approve and recommend to the GSTN the steps to be taken to redress the grievance and the procedure to be followed for implementation of the decision.

3. Scope

Problems which are proposed to be addressed through this mechanism would essentially be those which relate to Common Portal (GST Portal) and affect a large section of taxpayers.

Where the problem relates to individual taxpayer, due to localised issues such as non-availability of internet connectivity or failure of power supply, this mechanism shall not be available.

4. IT-Grievance Redressal Committee

Any issue which needs to be addressed through this mechanism shall be identified by GSTN and the method of resolution approved by the GST Implementation Committee (GIC) which shall act as the IT Grievance Redressal Committee. In GIC meetings convened to address IT issues or IT glitches, the CEO, GSTN and the DG (Systems), CBEC shall participate in these meetings as special invitees.

5: Nodal officers and identification of issues

5.1 GSTN, Central and State government would appoint nodal officers in requisite number to address the problem a taxpayer faces due to glitches, if any, in the Common Portal. This would be publicized adequately.

5.2 Taxpayers shall make an application to the field officers or the nodal officers where there was a demonstrable glitch on the Common Portal in relation to an identified issue, due to which the due process as envisaged in law could not be completed on the Common Portal.

5.3 Such an application shall enclose evidences as may be needed for an identified issue to establish bonafide attempt on the part of the taxpayer to comply with the due process of law.

5.4 These applications shall be collated by the nodal officer and forwarded to GSTN who would on receipt of application examine the same. GSTN shall after verifying its electronic records and the applications received, identify the issue involved where a large section of tax payers are affected. GSTN shall forward the same to the IT Grievance Redressal Committee with suggested solutions for resolution of the problem.

6. Suggested solutions

6.1 GST Council Secretariat shall obtain inputs of the Law Committee, where necessary, on the proposal of the GSTN and call meeting of GIC to examine the proposal and take decision thereon.

6.2 The committee shall examine and approve the suggested solution with such modifications as may be necessary.

6.3 IT-Grievance Redressal Committee may give directions as necessary to GSTN and field formations of the tax administrations for implementation of the decision.

7. Legal issues

7.1 Where an IT related glitch has been identified as the reason for failure of a taxpayer in filing of a return or form prescribed in the law, the consequential fine and penalty would also be required to be waived. GST Council has delegated the power to the IT Grievance Redressal Committee to recommend waiver of fine or penalty, in case of an emergency, to the Government in terms of section 128 of the CGST Act, 2017 under such mitigating circumstances as are identified by the committee. All such notifications waiving fine or penalty shall be placed before GST Council.

7.2 Where adequate time is available, the issue of waiver of fee and penalty shall be placed before the GST Council with recommendation of the IT-Grievance Redressal Committee.

8. Resolution of stuck TRAN-1s and filing of GSTR-3B

8.1 A large number of taxpayers could not complete the process of TRAN-1 filing either at the stage of original or revised filing as they could not digitally authenticate the TRAN-1s due to IT related glitches. As a result, a large number of such TRAN-1s are stuck in the system. GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trail. It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them **on or before 27.12.2017** due to IT-glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only these identified taxpayers shall be allowed to complete the process of filing TRAN-1.

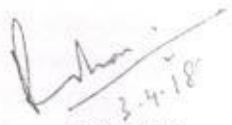
8.2 The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-à-vis the amount of credit which was recorded by the taxpayer in the TRAN-1, which could not be filed. If needed, GSTN may request field formations of Centre and State to collect additional document/ data etc. or verify the same to identify taxpayers who should be allowed this procedure.

8.3 GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and submitted through this process.

8.4 The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30th April 2018 and the process of completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31st May 2018.

9. The decisions of the Hon'ble High Courts of Allahabad, Bombay etc., where no case specific decision has been taken, may be implemented in-line with the procedure prescribed above, subject to fulfilment of the conditions prescribed therein. Where these conditions are not satisfied, Hon'ble Courts may be suitably informed and if needed review or appeal may be filed.

10. Trade may be suitably informed and difficulty if any in implementation of the circular may be brought to the notice of the Board.



(ROHAN)

(Deputy Commissioner)