



Ministry of Finance

Implementation of GST

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The implementation of GST has led to the removal of cascading effect of taxes in the economy as well as promoting free movement of goods across States, thereby creating “one nation, one market”. A simplified tax regime has resulted in reduced compliance burden for taxpayers and promoting ease of doing business in the country.

Return filing is a continuous process and technical glitches and system related issues are addressed by the Goods and Services Tax Network (GSTN) to ensure smooth filing. Also, taxpayers committed errors while filing returns due to lack of familiarity with the new system. The data regarding the number of returns filed until 17.06.2019 is as follows:

Return Form Number of returns filed till 17.06.2019

FORM GSTR-1 9,66,74,296

FORM GSTR-3B 17,58,18,725

FORM GSTR-4 99,93,521

In order to address these issues, the Government took the following steps:

- i. The last date for filing of details of outward supplies in FORM GSTR-1 and that of FORM GSTR-3B has been extended from time to time for the benefit of taxpayers.
- ii. Late fees paid for not filing return on due date for the months of July, 2017 to September, 2017 was exempted. For subsequent months, the amount of late fees payable by taxpayers has been reduced.
- iii. The Government has waived late fees for non-filers of FORM GSTR-1 and FORM GSTR-3B for the period from July, 2017 till September, 2018, if such forms are filed from 22.12.2018 to 31.03.2019.
- iv. Based on the feedback received from taxpayers, Goods and Service Tax Network (GSTN) regularly updates the User Interface for filing of returns so as to improve user experience. For example, a Questionnaire for filing FORM GSTR-3B has been introduced to avoid errors by taxpayers. Also, NIL returns can be filed with just one click.
- v. An IT-Grievance Redressal Committee has been put in place to address the difficulties faced by taxpayers owing to technical glitches on the GST portal. It has the mandate to

approve and recommend to the GSTN the steps to be taken to redress the grievance and provide relief to taxpayers.

- vi. Awareness campaigns such as seminars, workshops, open houses, use of social media, advertisements in print and electronic media etc. were carried out across the country to educate the taxpayers about return filing and other legal provisions under GST. Help Centres have also been established to provide assistance to taxpayers in return filing and related issues.

This was stated by the Union Minister of Finance & Corporate Affairs, Smt. Nirmala Sitharaman in a written reply to a question in Lok Sabha today.

DSM/RM/PD

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