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**To,**  
**Smt. Nirmala Sitharaman,**  
Hon'ble Finance Minister  
Government of India  
North Block,  
New Delhi - 110001  
E-mail: fmo@nic.in

Respected Madam,

**Subject: Representation for Suggestions related to Policy & Procedures in GST**

**1. ABOUT THE ASSOCIATIONS (AGFTC and ITBA):**

The All Gujarat Federation of Tax Consultants (AGFTC), established in 1992, stands as the premier regional body representing Advocates, Chartered Accountants, and Tax Practitioners across the State of Gujarat. With a membership base exceeding 2,000 professionals, and with strong institutional affiliations throughout the state, AGFTC plays a vital role in strengthening the professional tax community of Gujarat.

The Income Tax Bar Association, Ahmedabad (ITBA), founded in 1947, is one of the oldest and most respected professional associations in the region. Comprising Tax Advocates, Chartered Accountants, and other Tax Professionals based in Ahmedabad, the association currently boasts a membership of over 1,100 dedicated professionals.

Both AGFTC and ITBA are committed not only to advancing the interests and professional development of their members but also to serving the public by fostering greater awareness of taxation laws and policies. Through regular organization of seminars, lectures, and knowledge-sharing programs, these associations act as a bridge between citizens and government authorities, promoting legal literacy and constructive dialogue in the field of taxation.

**2. PREAMBLE:**

The introduction of Goods and Services Tax (GST) in July 2017 marked a major transformation in India's indirect tax regime, aiming to unify the nation's markets, enhance compliance, and streamline tax administration. Over the past several years, the GST framework has evolved through numerous amendments, driven by continual engagement between stakeholders and policymakers. These progressive reforms have contributed significantly towards simplifying procedures and aligning GST implementation with emerging economic realities. We acknowledge and welcome these initiatives as reflective of the government's commitment to fostering transparency, efficiency, and ease of doing business within the GST ecosystem.

Nevertheless, as GST matures, certain gaps and operational challenges continue to impact taxpayers and professionals. The evolving law, frequent procedural changes, and expanding technology backbone have at times resulted in interpretational ambiguities, procedural bottlenecks, and compliance hurdles, especially for small and medium enterprises. Drawing from the experiences of taxpayers, consultants, and industry participants, this representation seeks to highlight select areas where further rationalization and improvement will strengthen the GST system.

Under two key sections i.e. (1) Law / Policy Related Suggestions, and (2) GST Network / Portal Related Suggestions, **we present constructive, reasoned proposals aimed at enhancing administrative efficiency, safeguarding taxpayer interests, and ensuring that the objectives of GST are fully realized for all stakeholders.**

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#### 4. PART I: LAW / POLICY RELATED SUGGESTIONS:

Sl. No.	Heading	Issue and Rationale	Suggestion
1.	One Time Amnesty Scheme for Cases covered under Section	It is well acknowledged that during the formative years of the Goods and Services Tax (GST) regime, taxpayers encountered significant operational and	In light of this, it is suggested that the Government may consider launching an <b>Amnesty Scheme wholeheartedly</b>

	<p>74 of the CGST Act, 2017</p>	<p>procedural challenges due to the dynamic, complex, and continuously evolving nature of GST framework. The transition from legacy tax systems to a unified GST structure required compliance with new return formats, intricate reconciliation requirements, frequent legal amendments, and evolving classification norms. In addition, system glitches and limited awareness during the initial phase led to genuine mistakes by otherwise compliant businesses. These unintended lapses have resulted in prolonged litigation, working capital blockage, and penal exposure, even in cases where taxes were duly paid and there was no mala fide intent.</p> <p>In view of the widespread hardships and legacy compliance issues arising from the transitional phase of GST, it is suggested that the Government should <b>introduce a One-Time Amnesty Scheme for cases presently facing proceedings under Section 74 of the CGST Act, 2017, which pertains to alleged fraud, wilful misstatement, or suppression of facts.</b> Many such cases are rooted not in deliberate evasion but in interpretational ambiguities, procedural lapses, technical limitations, and unintentional human errors common to the early adoption period.</p>	<p><b>for cases covered under section 74 of the CGST Act, 2017</b> which will help in achieving the following benefits:</p> <ul style="list-style-type: none"> <li>• <b>Reduced litigation</b> burden on GST Authorities and Courts.</li> <li>• Encourages voluntary compliance and <b>revenue realization.</b></li> <li>• Aligns with the spirit of <b>ease of doing business</b> and <b>taxpayer facilitation.</b></li> <li>• Mirrors successful past initiatives like the <b>Sabka Vishwas Scheme</b> under indirect taxes.</li> </ul>
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		<p>The suggested scheme would offer a pragmatic and compassionate framework for resolution of past disputes, promote voluntary compliance, reduce litigation backlog, and restore trust in the tax ecosystem especially for small and medium businesses impacted by legacy issues during GST rollout.</p>	
2.	<p>Amendment in Section 107(4) of the CGST Act, 2017, enabling Hon'ble Commissioner Appeals to Condone Delay in Filing Appeals beyond 1 Month</p>	<p>Under Section 107 of the CGST Act, any person aggrieved by an order or decision passed by an adjudicating authority has the right to appeal to the Appellate Authority. The appeal must be filed with the prescribed Appellate Authority within 3 months from the date on which the decision or order is communicated to the person.</p> <p>The Appellate Authority has the discretion to condone a delay of up to 1 month beyond the prescribed appeal period (i.e., 3+1 months for an aggrieved person), provided there is 'sufficient cause' as per Section 107(4) of the CGST Act.</p> <p><b>However, any delay exceeding this additional 1 month period cannot be condoned under any circumstances, irrespective of the merit of the case or the genuineness of the reasons preventing timely filing.</b> It is also observed that in many</p>	<p>Thus, it is suggested to empower the Hon'ble Commissioner (Appeals) wider discretion in condoning delays beyond the current 1-month limit, subject to sufficient cause being established. (e.g. – <b>Under Income Tax Act, the Hon'ble CIT (A) can condone delay beyond 30 days for the cases provided sufficient cause is being established.</b> Such enhancement in powers would:</p> <ul style="list-style-type: none"> <li>• <b>Prevent inadvertent procedural lapses</b> from obstructing rightful claims;</li> <li>• <b>Allow consideration of genuine difficulties</b> faced by appellants;</li> <li>• Strengthen the <b>principle of natural justice</b> and prevent undue hardship;</li> <li>• <b>Reduce the burden on the Judiciary.</b></li> </ul>

		<p>instances, taxpayers / appellants face unavoidable delays due to reasons beyond their control, such as:</p> <p>(i) Technical issues;  (ii) Medical emergencies;  (iii) Unforeseen circumstances;</p> <p>thereby leading to denial of justice despite meritorious claims. The existing limitation on condonation severely restricts the discretionary powers of the Appellate Authority and may result in unfair rejection of valid appeals and increases burden on the Judiciary.</p>	
3.	Need for operationalizing the GST Appellate Tribunal (GSTAT)	<p>The delay in constituting and operationalizing the GST Appellate Tribunal has resulted in a significant backlog of appeals against orders passed by first appellate authorities.</p> <p>Taxpayers who have exercised their appellate rights under Section 112 of the CGST Act have to wait for justice, despite having deposited the mandatory <b>10% (in addition to 10% at Hon'ble Commissioner Appeals level) of the disputed amount as pre-deposit.</b></p> <p>The lack of appellate relief has further created uncertainty across sectors and led to blockage of working capital.</p>	<p>In light of these, urgent steps are required to operationalize the <b>GST Tribunal to ensure efficient dispute resolution, uphold constitutional guarantees of access to justice</b>, and prevent erosion of taxpayer confidence.</p>
4.	Increase in the Registration	<p>At present, the threshold for GST registration stands at Rs. 20 Lakh</p>	<p>Therefore, it is suggested that the advantage of higher</p>

	<p>Threshold from Rs. 20 Lakh to Rs. 40 Lakh in case of Supplier of Services under Section 22 of the CGST Act, 2017</p>	<p>for service providers in normal category states and Rs. 10 Lakh in special category states. In this contrast, the threshold for suppliers of goods was increased to Rs. 40 Lakh in the year 2019, following recommendations of the GST Council in its 32nd meeting. This disparity has created an uneven compliance burden for small service providers, many of whom operate with limited infrastructure and cash flow.</p> <p><b>Raising the threshold would reduce compliance costs and procedural burdens for small service providers, aligning with the Government’s vision of supporting MSMEs.</b></p> <p>The current framework discriminates between suppliers of goods and services, despite both being integral to the economy. Equal treatment would promote fairness and consistency.</p>	<p>threshold should be made available to “Services” as well.</p>
5.	<p>Need for operationalizing the Goods and Services Tax Compliance Rating provisions under Section 149 of the CGST Act, 2017</p>	<p>Section 149 of the CGST Act, 2017, provides for the assignment of a <b>GST compliance rating score</b> to every registered person, based on their adherence to the provisions of the Act. The score is to be determined using prescribed parameters, updated periodically, and made available both to the registered person and in the public domain.</p> <p>Although this provision has been</p>	<p>Thus, operationalizing this provision would be a <b>transformative step toward building a robust, transparent, and compliance-driven GST ecosystem.</b></p>

		<p>in force since <b>1st July 2017</b>, its implementation remains pending, and the parameters, methodology, and disclosure framework have yet to be notified.</p> <p>Need for Implementation:</p> <ul style="list-style-type: none"> <li>• <b>Promotes Transparency &amp; Trust:</b> Public availability of compliance ratings would enable businesses to make <b>informed decisions</b> when selecting vendors, suppliers, or service providers - favouring those with a strong compliance track record.</li> <li>• <b>Encourages Voluntary Compliance:</b> A transparent rating system would incentivize taxpayers to maintain timely and accurate compliance, fostering a <b>culture of accountability</b>.</li> <li>• <b>Reduces Risk &amp; Disputes:</b> Buyers can avoid dealing with non-compliant vendors, thereby minimizing <b>input tax credit mismatches</b>, audit exposure, and litigation.</li> <li>• <b>Supports Efficient Tax Administration:</b> Ratings can assist tax authorities in <b>risk profiling</b>, prioritizing audits, and streamlining enforcement efforts.</li> </ul>	
6.	Rationalization of GST Rates	Currently, the GST law has seven major GST slabs - 0%, 0.25%, 3%, 5%, 12%, 18%, and 28% - plus special rates and cess. This complexity leads to classification	In view of this, it is suggested that, rates should be rationalized.

		<p>disputes and confusion among taxpayers.</p> <p>Multiple slabs increase the cost and effort of compliance, especially for MSMEs. Rationalization would ease return filing, reduce errors, and lower audit / scrutiny risks. A simpler rate structure helps resolve issues like inverted duty structures, where input tax is higher than output tax, leading to blocked working capital.</p> <p><b>Rationalization can reduce the tax burden on essential goods and services, while ensuring luxury and sin goods are taxed appropriately.</b></p>	
7.	<p>Amendment in Second proviso to Section 16(2) of the CGST Act regarding charging of interest on reversal of Input Tax Credit (ITC) on account of non-payment to supplier within 180 days</p>	<p>Currently, where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be paid by him along with interest payable under section 50, in such manner as may be prescribed.</p> <p><b>It is suggested that interest should not be levied on reversal of ITC, where the recipient fails to make payment to the</b></p>	<p>Accordingly, it is suggested that suitable amendment be made to <b>waive interest</b> in such cases where ITC is reversed solely due to non-payment to the supplier within 180 days, <b>provided</b> the underlying tax has been duly paid by the supplier to the Government.</p>

		<p><b>supplier within 180 days, provided the supplier has already discharged the applicable tax liability to the Government.</b></p> <p>In such cases, there is no unjust enrichment or wrongful availment of credit by the recipient, nor is there any loss of revenue to the exchequer. <b>Imposing interest despite full tax being paid by the supplier places an undue financial burden on compliant businesses and undermines the principles of equity and fairness.</b></p>	
8.	<p>Rationalization of minimum penalty of Rs. 10,000/- payable under Section 73 of the CGST Act, 2017</p>	<p>Under Section 73(9) of the CGST Act, 2017, a penalty equivalent to <b>10% of the tax demand or Rs. 10,000, whichever is higher</b>, is imposed in cases of short payment or non-payment of tax <b>without fraudulent intent</b>. While this provision serves to deter non-compliance, its blanket application has created disproportionate hardships in cases involving <b>minor or inadvertent lapses, particularly for small and medium enterprises (SMEs)</b>.</p> <p>For instance, say in a case, a <b>negligible demand of Rs. 3,000/- of tax and interest</b> (comprising Rs. 1,500 CGST and Rs. 1,500 SGST, each) resulted in a penalty of <b>Rs. 20,000</b>, due to the application of the minimum penalty clause.</p>	<p>It is suggested that the penalty structure under Section 73(9) may be <b>rationalized</b> as follows:</p> <ul style="list-style-type: none"> <li>• The <b>minimum penalty of Rs. 10,000</b> should be <b>replaced with 10% of the tax payable</b>, irrespective of the absolute amount.</li> <li>• A similar amendment may be made in New Section 74A of the CGST Act.</li> </ul>

		Such outcomes appear <b>incongruous with the principle of proportionality</b> and place an <b>unjust burden on small taxpayers</b> , especially where the default is technical or rectifiable.	
9.	Option to pay GST on Realization Basis for Micro and Small Taxpayers	<p>In order to ease the compliance burden and improve cash flow management for Micro and Small taxpayers, it is suggested that the GST law be amended to allow small businesses <b>to pay GST on a realization basis, i.e., upon actual receipt of payment from customers, rather than on an accrual or invoice basis.</b></p> <p>Micro and Small businesses often face delayed payments from customers, or their credit period is for 2-3 months from the invoice date, yet are required to discharge GST liability at the time of invoice issuance, leading to working capital strain.</p> <p>Linking tax liability to actual receipts would reduce defaults and improve compliance among micro and small enterprises.</p>	Thus, it is suggested to introduce an option to pay GST on Realization Basis for Micro and Small Taxpayers.
10.	Effective date to be made retrospectively from 01 <sup>st</sup> July, 2017, for Proviso to Rule 88B (1) of the CGST Rules, 2017	Proviso to rule 88B (1) of the CGST Rules, 2017 was Inserted vide Notification No. 12/2024-CT dated 10 <sup>th</sup> July, 2024. It states that, where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from	Thus, it is suggested that, effective date for implementation of proviso to Rule should be amended, because mere <b>delay in filing the return</b> , despite <b>timely deposit of tax in the Cash Ledger</b> , does not result in <b>any actual loss of revenue to the Government</b> , as the

		<p>the said ledger for payment of tax while filing the said return after the due date, <b>the said amount shall not be taken into consideration while calculating such interest</b> if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.</p> <p>Minutes of 53rd GST Council Meeting also states that <i>“Amount credited in Electronic Cash Ledger is already available with the Government.” [Para 4.120 of the 53<sup>rd</sup> GST Council Meeting Minute Book]</i></p> <p>However, Notification No. 12/2024-CT inserting the proviso was made effective 10<sup>th</sup> July, 2024, whereas the Rule 88B of the CGST Rules, 2017, was made effective retrospectively, from 01<sup>st</sup> July, 2017, which requires a review.</p> <p>Many officers in field formations are asking for interest for the past period, wherein amount was deposited in the Electronic Cash Ledger before the due date of filing of return, but return is submitted, belatedly, after the due date.</p>	<p>funds were already available with the exchequer. The intention of charging interest under <b>Section 50 of the CGST Act</b> is to compensate for delay in <b>tax payment</b>, not for procedural delay in filing. Demanding interest in such cases where payment has been made in advance may cause <b>unnecessary hardship</b>, particularly to small and medium taxpayers, and deviates from the <b>principle of substantive compliance over procedural formality</b>.</p>
11.	<p>Allowing refund of GST paid on purchase of Capital Goods to exporters</p>	<p>Exporters operating under the <b>Letter of Undertaking (LUT) route for zero-rated supplies</b> are currently permitted to claim refunds of accumulated input tax credit (ITC) pertaining to <b>inputs</b></p>	<p>It is therefore suggested that Rule 89(4) be amended to include capital goods within the refund eligibility under the LUT route for zero-rated exports.</p>

	<p>under Letter of Undertaking Route</p>	<p><b>and input services.</b> However, <b>refund of GST paid on capital goods</b> is expressly <b>excluded under Rule 89(4) of the CGST Rules, 2017</b>, resulting in a significant limitation on the credit utilization mechanism.</p> <p>In contrast, exporters opting to pay IGST on export supplies are allowed to utilize <b>ITC of capital goods</b>, thereby creating a <b>distortion and inequity</b> between the two modes of zero-rating.</p> <p>This discrepancy leads to unnecessary strain on working capital, discourages capital investment, and undermines the intent of the zero-rated supply regime. GST paid on capital goods becomes a sunk cost despite the supply being exempted from tax under Section 16 of the IGST Act.</p>	
12.	<p>Rising Compliance Burden on Micro and Small Taxpayers under the Invoice Management System (IMS)</p>	<p>The <b>Invoice Management System (IMS)</b>, introduced on the GST portal from <b>October 1, 2024</b>, is a significant step toward streamlining invoice validation and input tax credit (ITC) reconciliation. It enables recipient taxpayers to <b>accept, reject, or mark invoices as pending</b> directly from their IMS dashboard, ensuring that only accepted invoices contribute to eligible ITC in <b>Form GSTR-2B</b>.</p> <p>While the system enhances transparency and strengthens the</p>	<p>Thus, it is suggested that, Micro and Small taxpayers be exempted from mandatory use of IMS functionality. This exemption would:</p> <ul style="list-style-type: none"> <li>• Reduce <b>compliance costs and administrative strain</b> on MSEs</li> <li>• Align with the Government’s commitment to <b>ease of doing business for MSMEs</b></li> </ul>

		<p>ITC framework, it also introduces <b>operational challenges</b> for <b>micro and small taxpayers</b>, particularly those accustomed to traditional compliance methods.</p> <p><b>Key Concerns for Small Businesses:</b></p> <ul style="list-style-type: none"> <li>• <b>System Upgrade Costs:</b> Businesses are required to invest in new accounting software, API integrations, and secure data infrastructure to comply with IMS protocols.</li> <li>• <b>Manpower Requirements:</b> The need for trained personnel to manage real-time invoice actions adds to the administrative burden, especially for MSEs with lean teams.</li> </ul>	
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## 5. PART II: GST NETWORK / PORTAL RELATED SUGGESTIONS:

Sl. No.	Heading	Issue and Rationale	Suggestion
1.	Increase File Upload Size Limit to 5MB for every GST Registration Documents	<p>The current size limits prescribed for document uploads during GST registration are significantly restrictive and do not accommodate the practical file sizes of commonly required documentation. For instance:</p> <ul style="list-style-type: none"> <li>• <b>Lease/Rent Agreements:</b> capped at 1–2 MB</li> <li>• <b>Electricity Bills, etc:</b> restricted to 100 KB</li> </ul>	<p>It is therefore suggested that the <b>maximum permissible file size for each document upload field be increased to 5 MB</b>, in line with the limits available in the <b>refund module</b>. This enhancement would:</p> <ul style="list-style-type: none"> <li>• <b>Ease the registration process</b> for taxpayers and consultants</li> <li>• <b>Ensure better legibility and quality of</b></li> </ul>

		<p>In many cases, original scanned copies of these documents - particularly those with multiple pages, seals, or notarizations—exceed the permissible limits, requiring taxpayers to compress or split files. This not only leads to <b>loss of clarity, increased effort, and technical challenges</b>, but also <b>delays the registration process</b> and exposes users to file upload errors.</p>	<p><b>supporting documents</b></p> <ul style="list-style-type: none"> <li>• Align technical capabilities across GST modules for consistency</li> <li>• <b>Promote smoother onboarding</b> of businesses into the GST regime.</li> </ul>
2.	Enable Annual Download of GSTR-2A / 2B data	<p>Currently, the taxpayers are required to download <b>GSTR-2A / GSTR-2B data month-wise</b>, as there is <b>no facility to generate a consolidated statement</b> for an entire financial year. This creates substantial procedural effort, especially in cases involving refund applications where reconciliation across 12 separate months is necessary.</p> <p>It is suggested that the GST portal be enhanced to provide a functionality that allows taxpayers to <b>download GSTR-2A and GSTR-2B data for the entire financial year in a single consolidated file including a custom date range option.</b></p>	<p>It is suggested to introduce feature on annual download of GSTR-2A/2B data including a custom date range resulting into:</p> <ul style="list-style-type: none"> <li>• <b>Saving time and effort</b> for taxpayers and consultants during refund, scrutiny and audit preparation</li> <li>• Reduces <b>risk of errors</b> in data compilation across multiple months</li> <li>• Simplifies <b>input tax credit reconciliation</b></li> <li>• Enhances <b>transparency and ease of compliance</b> under the GST framework.</li> </ul>
3.	Enable Annual Download of E-Way Bill data	<p>Currently, the e-way bill portal allows taxpayers to download <b>E-Way Bill (EWB) data only on a monthly basis / 5 days range</b>, which imposes operational limitations -</p>	<p>It is suggested that the portal be upgraded to support <b>EWB data download for any custom date range</b>, including <b>annual options</b>, covering both <b>outward and</b></p>

		especially during annual reconciliations, audits and scrutiny.	<p><b>inward supplies.</b> This enhancement will:</p> <ul style="list-style-type: none"> <li>• Simplify data matching with GSTR-1, GSTR-2A/2B, and books of accounts</li> <li>• Save considerable time and effort otherwise spent on downloading and consolidating 12 separate monthly reports</li> <li>• Improve reporting accuracy and audit readiness</li> <li>• Benefit large businesses and consultants handling high volumes of EWB transactions.</li> </ul>
4.	Enable Annual Download of E-Invoice data	Currently, the e-invoice data available on the GST portal is restricted to <b>monthly downloads through the GSTR-1 tab</b> , limiting its usability for comprehensive reconciliation and reporting purposes.	<p>It is suggested that the portal be upgraded to allow taxpayers to <b>download consolidated e-invoice data for any selected period</b>, including <b>annual and custom date</b> ranges, particularly for <b>outward supplies / sales</b>. This enhancement would significantly reduce procedural effort and improve data visibility for compliance purposes. It will:</p> <ul style="list-style-type: none"> <li>• Facilitates <b>easy reconciliation</b> with GSTR-1, books of accounts, and financial statements</li> <li>• Saves time by eliminating the need to</li> </ul>

			<p><b>manually download and merge multiple monthly files</b></p> <ul style="list-style-type: none"> <li>• Enhances <b>data accuracy</b></li> <li>• Improves <b>user experience</b> and portal efficiency for high-volume filers.</li> </ul>
5.	Unified Pop-Up Notification Screen for Departmental Communications, Post Login on GST Portal	<p>Currently, the departmental communications such as <b>Show Cause Notices (SCNs), intimations, and orders</b> are issued through multiple modules on the GST portal, including <b>registration, refunds, view notices and orders, etc.</b></p> <p>These communications are visible only when taxpayers navigate to each respective module, often leading to <b>missed or delayed responses</b> due to fragmented visibility.</p>	<p>It is suggested that the GST portal be enhanced to include a <b>centralized pop-up notification screen on the dashboard immediately after login</b>, displaying a <b>summary of all pending and recent communications (say for past 3 months)</b> issued by the department across any module. This pop-up should include:</p> <ul style="list-style-type: none"> <li>• Type of communication (e.g., SCN, Order, Intimation)</li> <li>• Date of issue</li> <li>• Relevant module or form reference</li> <li>• Quick-access link for viewing and responding.</li> </ul>
6.	Extension of Date Range in “User Services > My Applications” Menu to 12 Months	<p>Currently, the GST portal allows taxpayers to search and view applications under the <b>“User Services &gt; My Applications”</b> section for a maximum range of <b>three months</b>. This limited visibility poses a challenge for users seeking historical records, especially for refund, LUTs and</p>	<p>It is therefore suggested that the <b>date range for the “My Applications” module be extended to 12 months</b>, in line with other key ledger functionalities. This enhancement would:</p> <ul style="list-style-type: none"> <li>• Simplify <b>historical tracking</b> of refund, and</li> </ul>

		<p>other filed applications.</p> <p>In contrast, the “<b>Electronic Cash Ledger</b>” and “<b>Electronic Credit Ledger</b>” modules allow data retrieval for up to <b>12 months</b>, offering users greater flexibility and access to relevant financial information.</p>	<p>other filed applications</p> <ul style="list-style-type: none"> <li>• Improve <b>user efficiency</b> and reduce dependence on offline records</li> <li>• Promote <b>transparency and consistency</b> across portal utilities</li> <li>• Support <b>ease of compliance</b> for businesses and consultants.</li> </ul>
7.	<p>Enable Refiling of Refund Application under Same Category Post Rejection</p>	<p>Presently, the GST portal restricts taxpayers from filing a <b>refund application under the same category</b> once the earlier application has been <b>rejected</b>. For instance, if a refund of <b>accumulated ITC on account of zero-rated supplies without payment of tax</b> is rejected for <b>FY 2023-24</b>, the taxpayer cannot reapply under the same category, even if the rejection was procedural or based on curable deficiencies.</p> <p>The only options available are either to file an appeal or to apply under an Any Other Category — which is not procedurally correct and lacks legal clarity.</p> <p>This limitation becomes particularly problematic in cases where:</p> <p><b>Minor errors or omissions</b> in the original application led to rejection but do not warrant a formal appeal.</p>	<p>It is suggested that the portal be enhanced to allow:</p> <p><b>Refiling of refund applications under the same category</b>, with necessary validations and system controls.</p>

8.	Auto-Population of Table 17 in GSTR-9 – HSN-Wise Summary of Outward Supplies	<p>Currently, Table 17 of the annual return Form GSTR-9 requires taxpayers to manually enter the HSN-wise summary of outward supplies, based on information already declared in monthly/quarterly Form GSTR-1.</p> <p>This manual entry is <b>time-consuming, prone to clerical errors, and adds to the compliance burden</b>, especially for businesses with multiple HSN codes and high-volume transactions.</p>	<p>It is suggested that the GST portal be enhanced to allow <b>auto-population of Table 17 based on GSTR-1 data</b>, with an <b>option for taxpayers to review and edit</b> the entries before final submission of GSTR-9. This system-driven facilitation will:</p> <ul style="list-style-type: none"> <li>• Improve <b>reporting accuracy and data consistency</b></li> <li>• Reduce <b>manual effort and chances of errors</b></li> <li>• Enhance <b>compliance efficiency</b>, especially during peak filing seasons</li> <li>• Promote <b>ease of doing business</b>, particularly for MSMEs</li> <li>• Implementing this feature would align with the broader vision of a <b>technology-driven and taxpayer-friendly GST system</b>.</li> </ul>
9.	Extension of IRN Revocation / Cancellation Period from 1 Day to 2 Days	<p>Under the current provisions of the e-invoice system, taxpayers are allowed to <b>cancel an Invoice Reference Number (IRN) only within 24 hours</b> from the time of generation. Once this window lapses, the only recourse available is to issue a <b>credit note</b> to nullify the invoice - even if the underlying supply did not materialize.</p>	<p>It is suggested that the <b>cancellation window for IRNs be extended to 48 hours (2 days)</b> from the time of generation, in order to:</p> <ul style="list-style-type: none"> <li>• Provide taxpayers with <b>reasonable operational flexibility</b></li> <li>• Prevent <b>unwarranted</b></li> </ul>

		Sometimes due to <b>operational delays, or inadvertent errors</b> , it prevents timely cancellation of IRNs within the prescribed one-day window. As a result, taxpayers are compelled to issue credit notes for transactions that never occurred, which creates unnecessary entries in <b>GSTR-1</b> .	<b>credit note issuance</b> for cancelled or aborted transactions.
10.	Integration of DIGIPIN Addressing System developed by Department of Posts with GST Portal	<p>The <b>DIGIPIN (Digital Postal Index Number)</b> initiative launched by <b>India Post</b> represents a transformative step toward creating a <b>standardized, geo-coded digital address infrastructure</b> across India. Developed in collaboration with <b>IIT Hyderabad</b> and <b>ISRO's NRSC</b>, DIGIPIN assigns a unique <b>10-character alphanumeric code</b> to every <b>4m × 4m grid</b>, enabling precise location identification and seamless service delivery.</p> <p>The current system of pointing a correct location on maps provided by the service provider integrated in the GST Portal is quite difficult and works very slowly. Also, pointing latitude and longitude is not easy for each and everyone.</p> <p>To enhance address accuracy and streamline taxpayer onboarding, it is suggested that the <b>GST portal integrate DIGIPIN functionality</b> into its registration and amendment modules. This integration would</p>	<p>It is suggested that instead of pinpointing on map, <b>the location shall be tagged with DIGIPIN for precise location identification and seamless service delivery</b>. Implementing DIGIPIN within the GST ecosystem would be a forward-looking reform that strengthens both <b>governance and taxpayer experience</b>.</p> <p><b>Benefits of DIGIPIN Integration with GST Portal will:</b></p> <ul style="list-style-type: none"> <li>• Enhances <b>address standardization and compliance accuracy</b></li> <li>• Supports <b>faster and more reliable verification</b> by tax authorities</li> <li>• Promotes <b>ease of doing business</b>, particularly for MSMEs and remote-location taxpayers</li> <li>• Aligns with the Government's vision of <b>Digital Public</b></li> </ul>

		<p>allow taxpayers to:</p> <ul style="list-style-type: none"> <li>• Fetch and validate their geo-tagged address using DIGIPIN</li> <li>• Ensure <b>location precision</b> in business registration and place-of-business declarations</li> <li>• Improve <b>delivery of departmental communications and field verifications</b></li> <li>• Reduce errors due to <b>ambiguous or unstructured addresses</b>, especially in rural and semi-urban areas.</li> </ul>	<p><b>Infrastructure (DPI) and Address-as-a-Service (AaaS).</b></p>
11.	<p>Need for Operationalizing First Return Provisions under Section 40 of the CGST Act</p>	<p><b>Section 40 of the CGST Act, 2017</b> mandates that every registered person who has made <b>outward taxable supplies</b> during the period between the <b>date of liability to registration</b> and the <b>date of grant of registration</b> shall declare such supplies in the <b>first return</b> filed after obtaining registration.</p> <p>On grant of registration, a taxable person is required to file his first return. Currently, there is <b>no separate form prescribed and timeline</b> for furnishing the first return. Taxpayers are expected to report these transitional supplies through <b>regular returns</b> such as <b>GSTR-1, GSTR-3B, or GSTR-4, etc.</b>, depending on their category.</p>	<p>To ensure smooth compliance and reduce ambiguity, it is suggested that:</p> <ul style="list-style-type: none"> <li>• A <b>dedicated return form</b> to be introduced on the GST portal to facilitate accurate reporting of first return data.</li> <li>• Clear <b>Rules</b> / instructions or circular <b>be issued</b> by the Board regarding (i) Issuance of revised invoices; (ii) Eligibility and documentation for ITC claims; (iii) Return filing timelines and formats.</li> </ul>

		<p><b>Key Implementation Considerations:</b></p> <ul style="list-style-type: none"> <li>• The first return requirement applies only when taxable supplies have been made between the date of application and the date of registration, provided the registration certificate is granted with retrospective effect from the date of application.</li> <li>• In such cases, the taxpayer is required to issue <b>revised tax invoices</b>, as per <b>Rule 53 of the CGST Rules, 2017</b>, to account for GST liability on supplies made prior to registration. This provision applies only when a person receives a certificate of registration in <b>Form GST REG-06</b>, which specifies the <b>effective date of registration as the date of application</b>, even though the certificate itself may be issued at a later date.</li> <li>• Additionally, under <b>Section 18(1)(a)</b>, a person who applies for registration <b>within 30 days of becoming liable</b></li> </ul>	<p>Thus, Operationalizing the first return provisions under Section 40 will enhance <b>transparency, legal clarity, and ease of doing business</b> for taxpayers entering the GST regime.</p>
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		<p>is entitled to claim <b>input tax credit (ITC)</b> on:</p> <ul style="list-style-type: none"> <li>➤ Inputs held in stock</li> <li>➤ Inputs contained in semi-finished or finished goods</li> </ul> <p>As on the day immediately preceding the date of liability to pay tax.</p> <p>This provision ensures that supplies made during the pre-registration period are <b>legally recognized</b>, and both the supplier and recipient can <b>comply with tax obligations and claim ITC</b> appropriately.</p>	
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## 6. REQUEST:

We humbly request you to consider the representation made by AGFTC & ITBA and we sincerely appreciate the government's ongoing efforts to address stakeholder concerns and build a robust GST ecosystem. The suggestions listed herein are submitted in a spirit of constructive cooperation, with the belief that continued dialogue, and incremental refinements will help make GST truly business-friendly and responsive to India's dynamic economic environment. We remain committed to partnering with the authorities in pursuit of a transparent, efficient, and equitable tax regime that benefits both taxpayers and the nation at large.

We sincerely hope that the Government, under the dynamic leadership of Hon'ble PM Shri Narendra Modi and Hon'ble FM Smt. Nirmala Sitharaman would provide the requisite improvements to the stakeholders at the earliest.

Yours sincerely,

For and behalf of  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

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CA Parth Doshi  
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