

TAX INFO

Dated: 17/01/2023

Latest update on GST Law: **Updates available for Taxpayers on GST Portal.**

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.

Advisory on facility of 'Initiating Drop Proceedings' of Suspended GSTINs due to Non-filing of Returns

Recently, a functionality of "Automated Drop Proceedings" of GSTINs suspended due to non-filing of returns has been implemented on the GST Portal. This functionality is available for the taxpayers who have filed their pending returns i.e., 6 monthly or 2 Quarterly returns. If such taxpayers have filed all their pending returns, the system will automatically drop the proceedings and revoke suspension. If the status of the GSTIN does not automatically turn 'ACTIVE', then taxpayers are advised to revoke the suspension once the due returns have been filed, by clicking on 'Initiate Drop Proceeding' for which navigation is as follows:

"Log on to GST Portal > Services > User Services > View Notices and Orders > Initiate Drop Proceeding".

This functionality is applicable to the taxpayers whose GSTINs have been suspended after 1st December, 2022.

Advisory on taxpayers facing issue in filing GSTR-3B

According to Hon'ble Supreme Court's directive filing of TRAN forms was made available for aggrieved taxpayers during 01.10.2022 to 30.11.2022. It has been observed that, in the process of filing TRAN forms, few taxpayers have submitted their forms on the portal but did not finally File it within the specified time. After submitting the Tran Forms, only filing was to be done with e-sign. Further, it is seen that such taxpayers have not raised any ticket for difficulty faced by them in filing Tran Forms. Some taxpayers were also contacted by GSTN and they informed that they do not intend to file TRAN forms. As the TRAN forms of these taxpayers are submitted but not filed, these taxpayers are not able to file their GSTR-3B.

The TRAN filing window has already been closed. Hence, **such taxpayers are advised to raise a ticket on GST Grievance Portal giving consent that their TRAN filing status may be reset by GSTN. Once the consent for resetting their unfiled TRAN forms is received, the TRAN forms will be reset and the taxpayer will be able to file their GSTR-3B.**

Suresh Aggarwal, Advocate

Compliance & Litigation under GST

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427

Email: sureshagg@gmail.com

Website: <http://www.sureshtaxation.com>