
 <p>सत्यमेव जयते</p>	<p>भारत सरकार/Government of India आयुक्त का कार्यालय/ Office of the Commissioner केन्द्रीय जी.एस.टी एवं के.डू.पटना-II/ Central GST & CX, Patna-II तृतीय तल, केन्द्रीय राजस्व भवन, बीरचंद पटेल मार्ग, पटना-01- 4th Floor, C. R (Annexe) Building, Bir Chand Patel Marg, Patna-01.</p>	
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C.No.IV(16)15/Trade Notice/Tech/GST/Patna- II/2018/

Dated :28.05.2018

TRADE NOTICE NO. - 01/2018-19

DATE: 28.05.2018

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

Attention of the trade/public is invited to Circular No. 39/13/2018-GST dated 3rd April, 2018 issued under F.No.267/7/2018-CX.8 by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs(GST Policy Wing), New Delhi.

1. 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 filling 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. 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 taxpayers 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. 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. 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. 5.1 further, in exercise of powers following officers of CGST & CX Patna-II Commissionerate have been appointed as nodal officers empowered to address the problem a taxpayer faces due to glitches, if any, in the Common Portal as clarified in the trade notice.

Sl. No.	Name & address of Commissionerate	Name & Designation of Nodal Officer	Address
1	Central GST & Central Excise, Patna- II, 4 th Floor, CR Building (Annexe), Virchand Patel Path, Patna - 800001	Shri Santosh Kumar, Assistant Commissioner, CGST & Central Excise Division Muzaffarpur	Imli Chatti, Maripur Overbridge, Muzaffarpur - 842001
2	---- do ----	Shri Swapan Kumar Ghosh, Assistant Commissioner, CGST & Central Excise Division Vaishali	Dak Bunglow Road, Hajipur - 844101
3	---- do ----	Shri J. N. Chakraborty, Assistant Commissioner, CGST & Central Excise Division Begusarai	Division- Begusarai, Power House Road, Begusarai - 854101
4	---- do ----	Shri Abdul Wahid, Assistant Commissioner, CGST & Central Excise Division Darbhanga	Division- Darbhanga, Opposite- M. R. M. College, Lal Bagh, Darbhanga - 848004
5	---- do ----	Shri Alope Bandophadyay, Assistant Commissioner, CGST & Central Excise Division Purnea	Division-Purnea, New Sipahi Tola, Maranga Road, Purnea - 854301

The Nodal officers shall receive applications from the taxpayers as per the procedure prescribed in the above Circular. Further, the Divisional Assistant Commissioners, as the nodal officer, shall be appropriate authority to make/ receive further communications with GSTN who, where necessary, shall bring the issue before the IT Grievance Redressal Committee in terms of the said circular.

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 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 application received, identify the issue involved where a large section of taxpayers are affected. GSTN shall forward the same to the IT Grievance Redressal Committee with suggested solutions for resolution of the problem.

6. 6.1 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.

6.2 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.

7. 7.1 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-1 is 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.

7.2 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.

7.3 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.

7.4 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.

Sd/-

(NITIN ANAND)

Commissioner

CGST & Central Excise, Patna - II

C.No.IV(16)15/Trade Notice/Tech/GST/Patna- II/2018/

Dated: - 28.05.2018

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Copy forwarded for information to:-

1. The Chief Commissioner, Central GST & Central Excise, Ranchi Zone, Patna
2. The Commissioner, Central GST & Central Excise, Patna - I, Patna
3. The Commissioner, Central GST & Customs, Customs Commissionerate, Patna
4. The Commissioner, Central GST & Central Excise, Audit Commissionerate, Patna
5. The Joint Commissioner(CCO), Central GST & Central Excise, Ranchi Zone, Patna
6. The Joint Commissioner, Central GST & Central Excise, Patna - I & II, Patna
7. The Dy./Assistant Commissioner, Central GST & Central Excise, Division - Muzaffarpur, Vaishali, Begusarai, Purnea and Darbhanga
8. The Superintendent (Systems), Central GST & Central Excise, Patna - II with request to arrange uploading of the Trade Notice on the website of the Commissionerate.
9. Bihar Industries Association, Industry House, Sinha Library Road, Patna- 800 001
10. Bihar Chamber of Commerce & Industries, Khemchand Chaudhary Marg, Patna - 800 001
11. North Bihar Chamber of Commerce & Industries, Parishad Bhawan, Parishad Marg, Jawaharlal Road, Muzaffarpur - 842 001
12. Notice Board/ Guard File.

(Sultri Mukherjee)

Assistant Commissioner (Tech)
CGST & Central Excise, Patna - II