

पत्र संख्या-आई0टी0-रिर्टन /2018-19/ 1819101

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/वाणिज्य कर

कार्यालय कमिश्नर वाणिज्य कर 30प्र0
(आई0टी0 अनुभाग)

लखनऊ:: दिनांक :: 07 मार्च, 2019

समस्त जोनल एडीशनल कमिश्नर वाणिज्य कर उत्तर प्रदेश ।
समस्त ज्वाइंट कमिश्नर(कार्यपालक) वाणिज्य कर, उत्तर प्रदेश ।

CBEC के परिपत्र संख्या-39/13/2018 दिनांक 03.04.2018 के अनुपालन में एक IT Grievance Redressal Mechanism GSTN द्वारा स्थापित किया गया है जिसके द्वारा नामित नोडल अधिकारी के माध्यम से जी0एस0टी0एन0 पोर्टल पर आ रही तकनीकी समस्याओं को IT Grievance Redressal Committee को प्रत्येक सोमवार समेकित रूप से प्रेषित किया जाना है । उक्त IT Mechanism केवल तकनीकी समस्याओं के निवारण के संबंध में है । विधिक बिन्दुओं से सम्बन्धित समस्याओं का निराकरण इस माध्यम से नहीं किया जायेगा । उपरोक्त सम्बन्ध में आई0टी0 अनुभाग के परिपत्र संख्या-1819005/20.04.2018 तथा पत्र संख्या-आई0टी0-शिकायत निवारण प्रणाली /2018-19/83/वाणिज्य कर दिनांक 20.04.2018 के माध्यम से जी0एस0टी0एन0 द्वारा निर्धारित प्रारूप प्रेषित आपको किया गया था जिसमें आप द्वारा अपने अधिक्षेत्र से सम्बन्धित व्यापारियों का डाटा निर्धारित प्रारूप में प्रेषित किया जा रहा है ।

इसी अनुक्रम में जारी शासन के आदेश संख्या- KA.NI-2-187/XI-9(42)/17-2019 दिनांक 24.01.2019 द्वारा ऐसे व्यापारियों के लिए जिन्हें ट्रान्स-1 दाखिल करने में तकनीकी समस्याएं आयी हो जिसके कारण ट्रान्स-1 न दाखिल हो पाया हो Trans-1 दाखिल करने की समय सीमा अंतिम रूप से 31.03.2019 तक बढ़ा दी गई है। प्राप्त आदेश की प्रति तथा GSTN द्वारा पूर्व में प्रेषित प्रारूप इस पत्र के साथ संलग्न कर इस आशय से प्रेषित किया जा रहा है कि आप अपने अधिक्षेत्र के समस्त व्यापारियों जिनका तकनीकी कारणों से ट्रान्स-1 दाखिल नहीं हो पाया है का डाटा जी0एस0टी0एन0 द्वारा निर्धारित प्रारूप में दिनांक 31.03.2019 से पूर्व E mail ID- ctithqlu-up@nic.in पर excel file में प्रेषित करने का कष्ट करें जिसका Subject- "IT Grievance Redressal Mechanism" रखा जाए ।

करदाताओं को GSTN Portal पर आ रही विभिन्न तकनीकी समस्याओं का निवारण करने हेतु उपरोक्त प्रक्रिया /निर्देशों का प्रभावी अनुपालन अधीनस्थ अधिकारियों से सुनिश्चित कराया जाये ।
संलग्नक उपरोक्तानुसार ।

 7-3-2019

(यशु रुस्तगी)

एडीशनल कमिश्नर, वाणिज्य कर
उत्तर प्रदेश, लखनऊ ।

Details of Technical problem/glitch faced by taxpayer on the GST Portal

i	GSTIN Number of the Taxpayer	
ii	Legal name of the Taxpayer	
iii	Email of the authorized signatory for communication	
iv	Category of the functionality where difficulty was faced. (eg. GSTR 3B/ TRAN 1/TRAN 2/REG 01 etc)	
v	The issue/problem in detail	
vi	When did the taxpayer first attempt to file return/form?	
vii	Nature of error noticed in first filing with screen shots and other evidences like emails sent.	
viii	Details of subsequent attempts of filing (chronologically)	
ix	Nature of the errors/ message received while attempting to file (along with screen shots)	
x	Date of communication of the problem to the GST Helpdesk and /or on Self-Service Grievance Redress Portal alongwith the provided Service Reques/ticket numbers.	
xi	Recommendation/Remarks of Nodal officer	

Uttar Pradesh Shasan
Sansthaगत Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Government Order no. KA.NI-2-187/XI-9(42)/17-2019, dated 24 January, 2019:

ORDER

Order no. KA.NI-2-187/XI-9(42)/17-2019

Lucknow : Dated : 24 January, 2019

WHEREAS, sub-section (4) of section 16 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No. 1 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the provisions of the said Act;

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;

- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (1) of section 37.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Uttar Pradesh Goods and Services Tax Act, 2017, the Governor, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Uttar Pradesh Goods and Services Tax (Second Removal of Difficulties) Order, 2019.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been unloaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”

By Order,

Alok Sinha
(Alok Sinha)

Apar Mukhya Sachiv

