

**MINUTES OF THE GRIEVANCE REDRESSAL MEETING FOR MSME SECTOR AND
OTHER GST REGISTRANTS / TAXPAYERS THROUGH VIDEO CONFERENCE
FOR THE MONTH OF AUGUST, 2024 HELD ON 21.08.2024**

In accordance with letter in F.No.GEXCOM/TECH/PN/14/2022-TECH dated 19.03.2024 issued by the Chennai North CGST, Headquarters Office, the Grievance Redressal Meeting for MSME Sector and other GST Registrants / Taxpayers for the month of August, 2024 was held on 21.08.2024 at 4.00 PM through Video Conference, chaired by Dr. J.M. Kennedy, Principal Commissioner, Chennai North CGST Commissionerate.

2. In this regard, about 20 taxpayers / representatives of the Trade Associations participated in the meeting and raised queries / doubts and sought guidance and also submitted their suggestions regarding GST.

3. The meeting was attended by the following Officers and Taxpayers / Representatives of Trade Associations. The details are as under:

S/Shri/Smt. (a) K. Balaji, Joint Commissioner; Chennai North Commissionerate; (b) K.R. Brunda, Assistant Commissioner, Ambattur Division; (c) Latha Leelakrishnan, Assistant Commissioner, Pursaiwakkam Division; (d) S.A. Ravichandran, Assistant Commissioner, Madhavaram Division; (e) A. Jebastin Assistant Commissioner, Parrys Division; (f) K.I. Vijay Raju, Assistant Commissioner, Triplicane Division; and Taxpayers / Representatives of the Trade Associations.

4. The Meeting was also attended by the Superintendents and Inspectors of Ambattur, Anna Nagar, Egmore, Madhavaram, Parrys, Purasaiwakkam & Thiru Vi Ka Divisions.

5. The Meeting was intended to obtain feedback on problems / issues, if any, faced by the taxpayers, especially those from the MSME Sector and also feedback, if any, was called for. During the course of meeting, the issues raised by the taxpayers and the solutions imparted are reproduced below:

Queries Raised by the Taxpayers:

Question 1: Taxpayer raised the Invoices for FY 2017-18, but have not taken ITC till date. Is there any provision to take the ITC now?

Response: As of now, there is no such provision to take ITC credit as on date for invoices raised for FY 2017-18.

Question 2: A taxpayer's supplier filed GSTR-1 and ITC is reflecting in GSTR-2A, but his supplier has failed to file GSTR-3B. In this condition, are they eligible to claim that ITC?

Response: In this case if the supplier has filed GSTR-1, but failed to file GSTR-3B, then the taxpayer cannot claim ITC of those raised invoices, as the tax has not been paid to the Govt. and the ITC would be considered as ineligible credit as per the law.

Question 3: One of the customers of a taxpayer is overdue in the payment. Is there any

possible way in which Department can help the taxpayer to recover the due amount?

Response: If the amount is overdue for recovery from the customer's end, then a commercial dispute arises; in such situation, the taxpayer may seek a professional opinion and opt for a legal solution. The Department cannot take action on the customer, for payment, unless the customer himself, a GST Registrant, is a non-filer/defaulters. However, where the payment made is beyond 180 days, then the customer is not eligible to avail ITC as per Rule 37. However, for MSME taxpayers, to recover such amount, some special provisions are available, please contact the MSME associations or bodies.

Question 4: A taxpayer has applied refund under the category on account of supplies made to SEZ Unit/Developer. Taxpayer is not able to download the invoices from DTA official website and was not able to upload the copies while filing the refund and the same got rejected. Is the taxpayer eligible for refund?

Response: The taxpayer is eligible for refund. If the taxpayer is unable to download DTA procurement invoice from the official website, then endorsement copy / signed endorsement(s) from the Specified Officer of the SEZ regarding receipt of goods/services for authorized operations [under second proviso to Rule 89(1) of the CGST Rules, mentioned in Circular No. 125/44/2019 dated 18.11.2019] can be provided for further process of sanctioning of refund.

Question 5: A taxpayer was issued ASMT-12 under Scrutiny of Returns for FY-2019-20. The taxpayer has received hard copy of the ASMT-12, but Softcopy is not reflecting in their portal and hence, it is showing the status as "Pending". The taxpayer raised a ticket for the issue and it showed remarks as ASMT-12 not uploaded by the officer. What is the solution of the issue?

Response: The Superintendent of Anna Nagar, Range-V informed that ASMT-12 is already uploaded on GSTIN Portal, but may be due to some technical glitch the same is not reflecting against the taxpayer's dashboard in the Common Portal. The Range Officer has sent the Copy of ASMT-12 via mail to the taxpayer and has raised the ticket for the same on 22.08.2024 for fastest resolution on the matter.

Question/Suggestion 6: M/s. HIFI Traders (Ambattur Division) is a prompt Taxpayer who has been filing all monthly, quarterly and yearly returns in due time. Taxpayer is keen for appreciation token.

Response: Every year, towards GST Day, the Department takes recommendations from the jurisdictional Division AC/DC, regarding best compliant taxpayers and gives Commendation Certificates. In the forthcoming year, jurisdictional Division AC/DC may consider them for the recommendation.

6. The meeting ended with a thanks and all the taxpayers were advised that in case of any further doubt or queries, they can contact their jurisdictional Assistant Commissioner/Range Officers or send an email to their jurisdictional Division Office mail id; they can also contact the nearest GST Seva Kendra, for any assistance.