



केंद्रीय वस्तु एवं सेवा कर और उत्पाद शुल्क के प्रधान आयुक्त कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE
चेन्नई उत्तर आयुक्तालय
CHENNAI NORTH COMMISSIONERATE

26/1, महात्मा गांधी रोड, नुंगमबक्कम, चेन्नई – 600 034

26/1, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI - 600 034

F.No.GEXCOM/TECH/PN/14/2022-TECH

Date: 30-10-2024

To

The Assistant Commissioner (Technical),
O/o the Pr. Chief Commissioner of CGST & C. Ex.,
Chennai Zone

Sir,

Sub: Grievance Redressal Meeting for MSME Sector and other GST
Registrants / Taxpayers through Video Conference - Forwarding of
Minutes of Meeting - Reg.

A Grievance Redressal Meeting for MSME Sector and other GST Registrants
/ Taxpayers was conducted through Video Conference by Mylapore, Nungambakkam
and Triplicane Divisions for the month of October, 2024 on 16.09.2024.

2. The Minutes of Meeting is being forwarded herewith for information please.
3. This is issued with the approval of Pr. Commissioner, Chennai North.

Yours faithfully,

**Signed by Selwyn Joe
Sudharsan**

Date: 30-10-2024 14:04:52

**SELWYN JOE SUDHARSAN
ASSISTANT COMMISSIONER**

Technical Section-O/o Pr Commissioner-CGST-Chennai(N)

Encl: As above.

**MINUTES OF THE GRIEVANCE REDRESSAL MEETING FOR
MSME SECTOR AND OTHER GST REGISTRANTS / TAXPAYERS
THROUGH VIDEO CONFERENCE FOR THE MONTH OF
OCTOBER, 2024 HELD ON 16.10.2024**

In accordance with letter in F. No. GEXCOM / TECH / PN / 14 / 2022-TECH dated 19.03.2024, the Grievance Redressal Meeting for MSME Sector and other GST Registrants/Taxpayers for the month of October 2024 was held on 16.10.2024 at 4.00 PM, through Video Conference. Dr. J.M. Kennedy, Principal Commissioner, Chennai North Commissionerate, lead the meeting and animated the discussions.

2) The meeting was attended by the following officers:
S/Shri/Smt.

1. V. Pandiraja, Additional Commissioner
2. P A L Mahita, Additional Commissioner
3. B. Vinayak, Deputy Commissioner, Nungambakkam Division
4. Meghaa Gupta, Deputy Commissioner, Mylapore Division
5. K.I. Vijay Raju, Assistant Commissioner, Triplicane Division

3. The meeting by video conference was also attended by Superintendents and Inspectors of Nungambakkam, Triplicane & Mylapore Divisions.

4. Twenty-five (25) taxpayers / representatives of the trade associations participated in the meeting and reported issues and problems in GST compliance and also made some suggestions, for improvement.

5) Shri V. Pandiraja (ADC), Ms. P A L Mahita (ADC), Shri B. Vinayak (DC), Shri K.I. Vijay Raju (AC), Ms. Meghaa Gupta (DC), interacted with officers and representatives of trade, listened to problems and issues in GST compliance, clarified doubts and provided guidance. The program was intended to listen to the grievances faced by the business and industry, including the MSME sector and to clarify

doubts and obtain feedback.

6) Problems and issues raised by the taxpayers and the guidance provided are as reported below:

Nungambakkam Division

Q1) Show Causes Notices have been issued under 16(4) of CGST Act 2017, for Financial Year (F.Y.) 2019-20. However, as per the recent notification there is a retrospective applicability. Earlier there was a time limit on availing credit on invoices and now the time limit has been extended. Section 16(5) allows ITC claims for invoices related to the financial years 2017-18 to 2020-21 if the return is filed by November 30, 2021 and retrospectively. Whether rectification can be filed?

Ans) Rectification can be filed by a special procedure prescribed by the Board, through which rectification can be filed; Notification 22/2024 dated 08.10.2024 r/w with Circular No. 237/31/2024 dated 15.10.2024 shall be followed, for issuance of such rectification orders. Waiver of interest, penalty can be requested by filing Form SPL-01. After considering SPL-01, Order will be issued in SPL-06, by the tax officer, for waiver.

Q2) Taxpayer wanted to add additional Places of Business and had submitted lease agreement, Electricity Bill and Property Tax document with respect to new additional places. However, the request was rejected stating that address does not match.

Ans) While submitting address proofs the address being added needs to match with the one in documents submitted, only then an amendment shall be approved by the concerned Range Officer. The taxpayer was advised to correspond with the Division Office, via email

and the same was assured to be examined and necessary action shall be taken. The email id of the Division was communicated to the taxpayer.

Triplicane Division

Q1) Taxpayer received an Order that was issued under 16(4) of CGST Act 2017, for Financial Year (F.Y.) 2019-20. However, as per the recent notification there is a retrospective applicability. Whether one has to go for appeal or for rectification order?

Ans) Rectification request can be filed in SPL-01 and subsequently SPL-06 shall be issued rectifying the DRC-07. The procedure followed shall be as prescribed by the Board in Notification 22/2024 dated 08.10.2024; Circular No. 237/31/2024 dated 15.10.2024.

Mylapore Division

Q1) Taxpayer who is an exporter (tyres) is creating e-invoices with payment of IGST. These invoices/ shipping bills are not reflecting in ICEGATE Portal for the past 3 months. Only when the invoices get reflected in the portal, the IGST payment will be done and refund can be claimed through Customs.

Ans) The issue is a system related one and taxpayer may share the details of the issue and it was informed that the same shall be referred to the technical team. It may also be noted that there are multiple reasons for shipping bills not reflecting in ICEGATE Portal. Shipping Bills/Invoices uploaded in GSTR-1 and shipping bills have to match - Invoice number wise as well as the invoice amount, otherwise when validation is not proper ICEGATE does not reflect such invoices. There may be issues with customs scroll generation or any technical glitch with PFMS system of customs. Taxpayer may try and verify if there is

any error at their side and any error that customs officer may correct and after all this, if the glitch persists it may be referred to GSTN.

Q2) Taxpayer wants to enable e-invoice voluntarily even though it is not mandatory for him to opt for e-invoicing. However, there is no option as such in GST portal. Is there any way they can opt for e-invoicing?

Ans) Taxpayer is able to generate e-invoice after crossing a threshold. Whether they shall be able to opt for e-invoicing voluntarily was not clear and it was informed to the taxpayer that the same shall be checked on GST portal and informed. Further, it was checked with DG Systems team who informed that a taxpayer may voluntarily opt for e-invoicing and follow procedure as per e-invoice manual. But once opted for, it shall not be possible for the taxpayer to opt out in future.

Questions asked which are pertaining to State GST

Q1) Taxpayer was unable to generate GSTR-2B report for transactions of September, 2024 month using recently introduced Invoice Management System (IMS) in GST Portal. Also, it was asked if line-item wise invoices will be available to the taxpayer through IMS system.

Ans.) The IMS system was supposed to be implemented from 14th October, 2024. However, it was deferred to 14th November 2024. The first GSTR-2B would be generated for the return period of October, 2024 on 14th November, 2024, the same was notified in the advisory given by GSTN on 14th October, 2024. IMS is a tool to help match records and invoices to arrive at correct ITC. It shall aid in accepting or rejecting an invoice from supplies to the taxpayer and as of now it is purely optional. Manual if any, on how to use IMS system shall be shared with taxpayers, subject to approval from GSTN.

Q2) In context of IMS System taxpayer asked if vendor had

raised an invoice for a value and taxpayer has taken ITC partially on it, how would one take the remaining ITC on it? Whether it is only accepted or rejected or if any other method is in place.

Ans) The nuances of the system are not known in the nascent stage and only after the system is made operational, it would be possible to see whether or not partial ITC availment shall be allowed. However, according to a tutorial made available by GSTN, IMS system categorizes invoices into 4 categories: -

- (i) Where there is no action taken by the recipient – such invoices shall be deemed accepted.
- (ii) Where the invoices are accepted and shall be part of GSTR-2B.
- (iii) Where invoices are rejected and such invoices would not be considered as a part of GSTR-2B
- (iv) Where invoices are Pending and such invoices would not be considered for GSTR-2B for current month but shall be carried forward to subsequent month.

Q3) Taxpayer had issued e-invoices to their customers (B2B) last month and IRN was also generated. However, now it is showing that the said customers are cancelled in December, 2023 itself. As a quick fix the taxpayer had cancelled those invoices and reported the same sales in B2C. Taxpayer pointed out that even though the customers (B2B) were cancelled taxpayer was able to generate e-invoices and IRN was generated which should not have been the case.

Ans) The problem is a system related issue and it was informed that the same shall be taken up with GSTN. Taxpayer may also raise a ticket on GSTN mentioning the issue and the ticket shall be followed up by the Division AC/DC.

Q4) Taxpayer while trying to create e-invoices through API is

facing issues. Every month it shows one or two cases as cancelled GSTIN as API response. However, when cross verified on the GST portal they are not cancelled. Also, only after raising tickets is the issue getting resolved and not otherwise. Is there a permanent solution for this?

Ans) There are certain type of tickets where the individual ticket gets resolved but the issue that is causing the glitch does not get addressed in the system which is why certain issues keep repeating. Taxpayer may raise a sample ticket and share the same with the department and it will be taken up with GSTN.

Q5) Taxpayer is creating e-way bill through API with third party integration. They want to create e-way bill through direct integration of GST (e-way bill) portal, however it shows that API credentials can be obtained only if transactions are above 50,000. Is there any limit on the transaction?

Ans) Issues relating to API interface, integration and the e-way bill module design are technical, the same shall be referred to technical team.

Q6) Taxpayer is facing issues while creating e-invoices for a particular GSTIN which is registered in Chennai and has Pondicherry PIN Code. The system shows that it is wrong PIN Code. However, for other GSTINs which have same PIN Code it has been accepting.

Ans) The query raised by the taxpayer is a technical glitch. It was assured that the same shall be referred to DG Systems back-end team. Taxpayer may also contact their customer to change their PIN Code in the Principal Place of Business, in GST Portal.

7) Attention was invited to recently introduced circulars and field

formations were asked to sensitize the taxpayers in regards to the same.

- (i) Circular No. 234 – regarding clarification regarding applicability of GST on certain services
- (ii) Circular No.235- clarification regarding GST rates and classification of goods
- (iii) Circular No.236- clarification regarding the scope of “as is where is” basis mentioned in GST circulars
- (iv) Circular No.237 – clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of CGST Act,2017
- (v) Circular No.238 – clarification of various doubts related to section 128 A of CGST Act,2017 regarding waiver of penalties.

8) The meeting ended with a thanks note and all the taxpayers were advised that in case of any doubt they may contact their range officers as well as their concerned Deputy Commissioner and Assistant Commissioner by email or telephone. GST Seva Kendra is also another forum, available for redressing the grievances of the taxpayers. Pr. Commissioner also requested the taxpayers to attend such meetings regularly so that Department can obtain feedback on compliance issues.
