



Govt. of India, Ministry of Finance, Dept. of Revenue
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Office of the Chief Commissioner, Central Goods & Service Tax and Customs
मुख्य आयुक्त का कार्यालय, केंद्रीय वस्तु, सेवा कर और सीमा शुल्क
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CIRCULAR NO - 02/2018

Dated Shillong the 26th March, 2018

It has been observed that issues of GST taxpayers are often referred to this office without proper examination as to the nature and channel of resolution for the same at the commissionerate level. Sometimes the taxpayers also visit this office with the forwarded applications which cannot be taken up with GSTN directly from this office.

In a recent such case, a taxpayer approached this office with application forwarded by Guwahati commissionerate. The taxpayer (erstwhile CE assessee), in the process of migration to GST, received two sets of Provisional IDs & PassWord, one in the name of the present active unit and the other in its old name having different PAN. In the subsequent steps of migration, the assessee filed information, uploaded supporting documents and completed GST registration process but by mistake through the Provisional ID & PassWord of the other unit (old name), as both the names were identical. However, subsequent steps of GST registration was not initiated for the present active unit. The taxpayer filed GST returns of the active unit through the GSTIN of the completed registration of the other unit, thinking it for the active unit. Upon realisation, the taxpayer initiated steps of registration of active unit, but found that the allotted Provisional ID & PW had by then become inactive since the last date as per provisions were over. The case was forwarded to this office for requesting GSTN to activate the said Provisional IDs & PW.

In another case, the taxpayer reportedly could not upload Invoices in support of Trans-1, due to technical glitches in GSTN on 27-12-2017. The case was referred to this office for taking up with Board / GSTN as a special case. It may be mentioned that the last date for filing TRAN-1 for July 2017 was 28-9-2017. This date was extended to 31-10-2017 in view of technical glitches reported from some parts. The date was again extended to 30-11-2017 with revision facility. A further extension was given upto 27-12-2017 for facilitating the taxpayers.

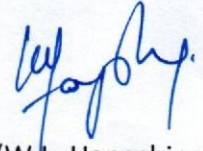
In the first case the migration process of erstwhile pre-GST registrants has already been closed on 9th February, 2018. The timeline for filing Trans-1 with supporting documents is also over after the above extensions. No further extension on these have been given by the government. Since the above issues related to last date of filing data / docs for

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migration/Trans-1 are policy decisions, any deviating request to GSTN / Board on the part of this office may not be proper. Conversely, the taxpayer can always write to GSTN describing their issues and requesting for any relaxation sought by them. The GST Seva Kendra Officers may examine the issue and provide the taxpayers with the GSTN helpline portal <https://selfservice.gstsystem.in>, and suitably guide in writing/composing the issue or any other guidance as may be required. The mail address ~~helpdesk@gst.gov.in~~ provided earlier has since been discontinued by GSTN.

The GSTN portal <https://selfservice.gstsystem.in> was circulated amongst commissionerates through email on 25.01.2018. This helpline portal of GSTN should be given wide publicity amongst taxpayers for any issues related to GSTN including registration, payments, returns etc. After lodging an issue at <https://selfservice.gstsystem.in> by taxpayer, a ticket number will be generated which will aid in future tracking of the matter.

In deserving cases where the issue is not getting resolved despite regular follow-up by taxpayer, can be examined by department and may be forwarded to this office with all references and comments. As informed vide email dated 25.01.2018, GSTN has provided email id "gstn_escalations@gst.gov.in" for use by departmental officers only, to escalate issues related to front-end with a copy to DGS, Chennai at "dgschennai@icegate.gov.in".



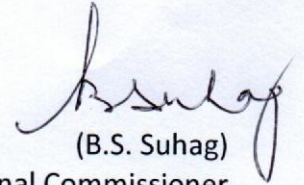
(W.L. Hangshing)
Chief Commissioner

C.No. I(17)13/CCO/SH/Comp-GSTN/2017
Copy to:-

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Dated: 27 MAR 2018

The Commissioner of GST & CX, Guwahati / Imphal / Itanagar / Dimapur / Aizawl / Agartala / Shillong / Dibrugarh, for information and necessary action.



(B.S. Suhag)
Additional Commissioner