

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA

UNSTARRED QUESTION NO.2098

TO BE ANSWERED ON TUESDAY THE 01st JANUARY, 2019
PAUSHA 11, 1940 (SAKA)

SIMPLIFICATION OF GST FILING PROCEDURE

2098. SHRI T.G. VENKATESH:

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that Government is contemplating on rationalisation of GST rates, if so, the details thereof;
- (b) the impact of the GST on different sectors;
- (c) whether Government has taken notice of the problems of small vendors and simplified the procedure of tax paper work for them as most of them are uneducated and do not understand the tax procedure; and
- (d) whether Government has any plan to reduce the present tax slabs into smaller slabs in view of the problems being faced by the people, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a) and (b): The GST rates on supply of goods and services have been notified based on the recommendations of the GST Council as per Article 279A (4) (e) of the Constitution. The GST rates on goods and services have been fixed taking into consideration, inter alia, the total indirect tax incidence in pre-GST regime, including cascading of taxes. Further, the GST council has considered the requests from trade and industry and recommended reductions, by way of rationalization, in GST rates on a number of goods and services since the roll out of GST on 1st July, 2017.

(c): Yes Sir. Various measures such as simplified quarterly returns for small tax payers, assistance by GST practitioners in the filing, increase in composition scheme threshold, reduction/waiver of late fee, extensive tax payer education programme, simplification in procedure etc. have been taken for the benefit of small taxpayers.

(d): Does not arise, in view of reply to part (a) and (b) above.
