

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
STARRED QUESTION No. 175
TO BE ANSWERED ON FRIDAY, THE 21 DECEMBER, 2018
AGRAHAYANA 30, 1940 (SAKA)**

QUESTION

ALLEGED HARASSMENT BY GST PERSONNEL

†*175. **SHRI KAUSHALENDRA KUMAR:**

Will the Minister of FINANCE be pleased to state:

- a) whether the Government is aware that businessmen are being harassed regularly by the Goods and Services Tax (GST) personnel over phone that GST has not been filed by them, even if they file it regularly and if so, the details thereof;
- b) whether GST number is automatically blocked in case GST is not filed regularly;
- c) if so, the justification for harassing the businessmen over the phone;
- d) whether the Government proposes to make provision for quarterly filing of GSTR-1 by Micro, Small and Medium Enterprises (MSMEs) entrepreneurs and if so, the details thereof; and
- e) whether the MSME entrepreneurs have to bear financial burden for filing GSTR-1 monthly and if so, the details thereof?

**ANSWER
FINANCE MINISTER
(SHRI ARUN JAITLEY)**

(a) to (e) A Statement is laid on the table of the House.

STATEMENT AS REFERRED TO IN REPLY TO PART (A) TO (E) OF LOK SABHA STARRED QUESTION No. 175 FOR ANSWER ON 21st DECEMBER 2018/AGRAHAYANA 30, 1940 (SAKA) REGARDING ALLEGED HARASSMENT BY GST PERSONNEL

a) No Madam.

b) & c) No Madam. The GST Identification Number (GSTIN) is not automatically blocked in case of irregular filing of GST return.

d) Yes Madam, The Goods and Service Tax Council (GSTC) in its 28th meeting held on 21st July, 2018 had recommended furnishing of quarterly return with monthly payment of taxes for taxpayers having annual aggregate turnover up to five crore rupees in the previous Financial Year. Further, one of the key features of the draft version of the new GST return system is that small taxpayers would have the option to file one of the three simplified forms, namely - Quarterly return, Sahaj or Sugam. The quarterly return for small taxpayers shall have lesser data fields and compliance requirements compared to the monthly return.

e) No Madam. There is no additional cost associated with filing of monthly return in **FORM GSTR-1**. Further, the Government, on the recommendations of the GST Council meeting in its 22nd meeting held on 6th October, 2017, provided for quarterly furnishing of the details of outward supplies in **FORM GSTR-1** by taxpayers having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year vide notification No. 57/2017 – Central Tax dated 15th November, 2017. Moreover, in order to facilitate taxpayers, including MSME entrepreneurs, the due dates for furnishing the details in **FORM GSTR-1** for the period from July, 2017 to September, 2018 was extended till 31st October, 2018 vide notifications No. 43/2018 – Central Tax and No.44/2018 – Central Tax, both dated 10th September, 2018, thereby waiving of the late fees payable on account of delayed filing of the said details for the said period.
