

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION No. 1330

TO BE ANSWERED ON MONDAY, FEBRUARY 10, 2020/MAGHA 21, 1941 (SAKA)

GST COUNCIL

1330. SHRI N. K. PREMACHANDRAN:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government proposes to publish the decisions of Goods and Services Tax (GST) council in such a manner to give awareness regarding the new rules and system adopted by the council for the implementation of various provisions of GST Act;
- (b) if so, the details thereof and the action taken thereon;
- (c) whether it has come to the notice of the Government that the decision of the GST council to give exemption and relaxation to the defaulters in tax payment demoralize prompt tax payers;
- (d) if so, the details of action taken thereon;
- (e) whether the Government proposes to direct the GST council to initiate action for protecting the interests of prompt tax payer and if so, the action taken thereon; and
- (f) the details of exemption and relaxation given by the Government to the tax payers who have failed to pay GST in time during the last two years?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

(a) and (b) The recommendations of the GST Council in its various meetings are communicated through press releases issued immediately after the meeting. The Agenda, minutes of meeting and decisions of all previous meetings of the GST Council are available on the official website of GST Council Secretariat at <http://gstcouncil.gov.in/meetings>.

(c) and (d) No Sir. Based on the recommendations of the GST Council, the last date for filing of return in FORM GSTR-3B has been extended from time to time and the quantum of late fee for delayed filing of return has been reduced. These are business-friendly measures which were undertaken to reduce the compliance burden for taxpayers under GST.

(e) The Central Government takes action on the basis of recommendations of the GST Council, a constitutional body constituted under Article 279A of the Constitution, comprising the Finance/Taxation Ministers of all State Governments and chaired by the Union Finance Minister.

(f) No such relaxation and exemption has been given by the Government to the tax payers who have failed to pay GST in time during the last two years. However, vide notification No. 76/2018 – Central Tax dated 31.12.2018, the amount of late fees on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases was completely waived off. Also, the amount of late fees was reduced from hundred rupees per day to twenty rupees per day.
