

2 Years of GST Implementation

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Happy GST day. The Goods and Services Tax regime completed 2 years. GST regime has seen many changes and faced many challenges during the 2 years.

2 years Journey of GST

- ♣ 35 GST Council meetings,
- ♣ 186 Central Tax Notifications,
- ♣ 88 Central (Tax) Notifications,
- ♣ 19 Integrated Tax Notifications,
- ♣ 84 Integrated (Tax) Notifications and
- ♣ Many cess, cess (Tax), Union territory, Union Territory (Tax),
- ♣ Many SGST Notifications,
- ♣ 106 Circulars,
- ♣ 17 Orders,
- ♣ 11 Removal of Difficulty orders,
- ♣ Numerous advance rulings,
- ♣ National Anti-profiteering authority judgements,
- ♣ Press releases and
- ♣ Tweets.

GST completed two years during which several milestones have been achieved. Some of them are given below (as of June 2019):

1. Total GST Registrations has doubled up to 1.22 Cr.
2. Total number of GST Returns filed – 28 Cr.
3. Total number of E-Way Bill Generated– 70.14 Cr.
4. Total tax collected has crossed 21.23 lakh Cr.
5. Total Number of Payment Transactions- 9.38 Cr.
6. Total Invoice Upload- 500 Cr.

7. Payment through the portal (excluding IGST on imports)- 16.35 Cr.
8. Highest Returns Transactions in a day – 21.30 Lakh
9. Highest Payment Transactions in a day- 9.00 Lakh

Source- <https://www.gstn.org>

No one can forget the way GST is inaugurated by calling a joint session of Parliament and inaugurating by the President of India on the midnight of 30th June, 2016. A Tax reform being inaugurated in such a fashion shows commitment the Government had towards implementation of GST. However, the technology backbone GSTN is not ready as on that day. However, it saw tides and turns, the GSTN is now working at 70-80% of what is required. Though the regular monthly and quarterly returns are almost stable, even today on due dates, we may see notifications like 'Over 150,000 users are logged in. Please wait for your turn.' Even today, we can see the extension notifications now and then and extension of due dates, problems with the GST portal, late implementation of amended rules and amended act, numerous tweets to GSTN handle in Twitter. One shall also appreciate the efforts of creating awareness among the stakeholders about GST by the Ministry of Finance and Central Board of Indirect Taxes and Customs through webinars, flyers, messages and e-mails.



GST Council had done a great job in understanding, discussing and solving the problems, challenges and queries of various stakeholders. They have met various times in the first year of GST and have clarified many queries, gave many relaxations from the 'felt to be cumbersome' procedures by MSMEs, extended due dates for filing various GST returns & forms, postponed implementation of certain provisions too for smooth implementation of the law. However, the implementation of decisions of GST council are delaying. For example, the CGST (Amendment) Act, 2018 though President accorded his consent in August 2018, it was made effective only from 01.02.2019. Also, the decision of GST council on interest on delayed payment of tax didn't see the light till date even though the decision to amend the section is approved long back. The decisions of the GST council are being communicated to public at large vide press release after the council

meeting. However, the relevant notifications/orders required for implementing the provisions are being notified late which is creating a vacuum in implementation of the provisions and the decisions of the Council. Let us hope that GST Act shall be amended to give effect to requires amendments that are already approved by the GST Council in the upcoming budget session of the Parliament. Hope the decisions of the council are implemented at the earliest date in the future.

To enable ease of doing business and reduce compliance burden by various stakeholders and also to ensure uniformity in law and it implementation, let the amendments be minimal and be implemented with effect only from starting day of the upcoming financial year and not at different staggering dates as being implemented now.

This article is pure opinion of the author and the author can be contacted at ca.vinaygandhi@gmail.com
