

# GST Council's Saturday meet to sort out filing, E-Way Bill issues

States seen raising concerns over revenue loss

**SURABHI**

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The Centre and the States are set to iron out the wrinkles in the Goods and Services Tax including a simplified return filing process and the pending E-Way Bill, as well as discuss the revenue mop-up and inclusion of real estate under the levy.

The Goods and Services Tax Council is scheduled to meet on March 10 and is expected to discuss the process of a new single-page monthly return for GST.

However, since this will require about three-four months' time for readying the IT system, the Council is also expected to extend GSTR-3B till June. Currently, taxpayers can file the summarised GSTR-3B return, instead of GSTR 2 and GSTR 3, but this facility is available only till

March. A Group of Ministers led by Bihar Deputy Chief Minister Sushil Modi had met on February 24 and deliberated on the new simplified return but the meeting remained inconclusive.

The GoM, however, recommended that the E-Way Bill be made mandatory for inter-State movement of goods from April 1 this year. The GST Council now has to review the preparedness for the E-Way Bill and formally approve its rollout.

The E-Way Bill, which is an on-line ticket for movement of goods over ₹50,000 for distances above 10 km was started on a trial basis from January 16. But it could not be rolled out on a mandatory basis from February 1 due to technical glitches.

As a pre-cursor to the meeting, the Central Board of Excise and Customs has also notified amendments to the E-Way Bill rules addressing industry concerns and providing flexibility such as allowing even job work-

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ers to generate these documents.

"With these changes, the E-Way Bill Rules have become much simpler. Exemption for smaller intra-State consignments and exclusion of value of exempt supplies for E-Way bills would provide relief to large segment of industry," said Pratik Jain, Partner and Leader, Indirect Tax, PwC.

## **Stormy meeting**

However, with revenue concerns and ground-level confusion impacting refunds to exporters, the GST Council meeting could also see many States questioning the future roadmap for the levy.

"Under the Constitution, the Centre is mandated to give full compensation for revenue losses for a five-year period, but the concern is that GST is far from stabilising even eight months after its rollout. Systems are still not in place," pointed out a State government official.

Some other States have also pointed out that it may be premature to initiate discussions about inclusion of real estate into GST as tax collections are yet to stabilise.

"The GST Council meeting is expected to focus on procedural simplification of GST returns, E-Way Bill, compliance processes keeping in mind the need to achieve the revenue targets. The recommendations of the law committee are also expected to be discussed," said MS Mani, Senior Director, Deloitte India.

The mop-up from GST in January was ₹86,318 crore, marginally lower than the ₹86,703 crore collected in December.