

The Federation of Telangana Chambers of Commerce and Industry

(Formerly known as FTAPCCI)

Empowering Industry, Commerce & Trade Registered under the Companies Act, 1956

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Karunendra S.Jasti President Ramakanth Inani Senior Vice President K. Bhaskar Reddy Vice President

April 22, 2020

To

Smt. Nirmala Sitharaman

Hon'ble Finance Minister and Minister for Corporate Affairs Government of India New Delhi-110001

Respected Madam,

At the outset, we appreciate and commend the measures taken by the Government of India to control the impact of pandemic COVID-19. We as one of the oldest federation of trade and industry in the State of Telangana extend our complete support and cooperation in this regard.

Keeping in view the need to familiarize the Trade & Industry with the various relief measures being provided by the Ministry of Finance, Government of India, we are glad to bring to your kind notice that **The Federation of Telangana Chambers of Commerce and Industry**(FTCCI) has been working extensively in close collaboration with the Trade & Industry and bringing together concerned Officials of the State and Centre adopting digital platforms as the means of dissemination of information and knowledge.

In the process, FTCCI with participation from senior officials of the Central and State GST has conducted a webinar on "Easing of statutory compliance under GST in view of COVID-19". We have summarised below the key "take away" from the recent Webinar. We request the GOI to consider, and provide alleviative measures for assisting industrial and business establishments to cope up with the current unprecedented economic interruption:

- 1. Notification No: 31/2020 of Central Tax dated 03-04-2020provides the much needed relaxation for taxpayers in filing of their GSTR 3B for the months of February, March &April,2020. For movement of goods, they should be accompanied by an E-way bill (EWB). But Rule 138 E of CGST Rules restricts the dealer from generating EWB, in case of non-filing of the returns for two consecutive months. We request the chairperson that GSTN portal to issue instructions for necessary changes in the Portal for E Way Bill so that during the period of relaxation provided for the filing of GST Returns, EWB's are not blocked.
- 2. **EWB extension** granted till 30th April, 2020 should be further extended because of the current heavy accumulation of trucks at the State borders, as according to normal

estimates there would be at least three to four weeks time required for filling up the pipe lines after complete lifting of lock down. The lock down depends on local State Government field assessments and in case where goods have to traverse across the country then this relaxation would be very much required for four weeks after the lifting of lock down.

- 3. In the context of the Notification No:30/2020 of Central Tax dated 03-4-2020, the Government has temporarily lifted restriction otherwise imposed on businesses to avail credit in excess of 10% of the invoices uploaded for the months of February to August,2020. However, Tax payers will have to reconcile all the credit for these seven months while filing GSTR 3B return in September, 2020. The elaborate calculation that this notification for availing input tax credit would call for, for the above months is cumbersome. Such an onerous task should be done away with and there should be no restriction for these months.
- **4.** The relaxations in filing GST returns for the months of February, March, and April 2020 were provided keeping in view of the first lockdown period till 14th April, 2020. Now with the further extension in the lockdown till May 3rd, 2020, and the following staggered claw back to normalcy, these **relaxation dates also must be further extended up to September, 2020.**

We earnestly request the Government to provide the above relief measures in the statutory compliances so that the Trade and Industry are allowed time to devote to their immediate business compulsions and so as to use all their resources to claw back to normalcy in business.

Thanking you,

Yours sincerely,

Karunendra S. Jasti

President

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