

Standard Operating Procedure (SOP) for referring IT issues to the IT Grievance Redressal Committee

1. Vide Circular No. 39/13/2018 dated 03.04.2018 an IT Grievance Redressal mechanism has been set up to address the difficulties faced by a section of taxpayers owing to technical glitches on GST Portal. The method of resolution of the difficulties will be approved by the GST Implementation Committee (GIC) which shall act as the IT Grievance Redressal Committee and shall approve and recommend to GSTN the steps to be taken for redressal of grievances. The relief could be in the nature of allowing filing of any form or the return prescribed in the law or amending any form or return already filed. **However, this facility shall not be available to the cases where non-compliances are due to the reasons other than technical glitches like non-availability of internet, problem of individual taxpayer or any other localized problem.**

2. Further, CBEC vide letter issued under 267/7/2018-CX.8 dated 4th April, 2018 has also appointed Commissioner CGSTs of different states as nodal offices for receiving genuine grievances of taxpayers and forwarding to the Committee for its redress. The Tax Authorities of the States are also required to issue similar orders for providing identical mechanism of grievance redressal.

3. As per the above mentioned circular;

- a) Taxpayers shall make an application to the field officers or the Nodal officers of State/Centre where there was a demonstrable glitch on the Common Portal in relation to an identified issue, due to which the due process as envisaged in law could not be completed on the Common Portal.
- b) Further, such an application shall enclose evidences as may be needed for an identified issue to establish bonafide attempt on the part of the taxpayer to comply with the due process of law.
- c) These applications shall be collated by the Nodal officer and forwarded to GSTN who would on receipt of application examine the same.
- d) GSTN shall after verifying its electronic records and the applications received, identify the issue involved where a large section of tax payers are affected.
- e) GSTN shall forward the same to the IT Grievance Redressal Committee with suggested solutions for resolution of the problem.

4. In view of the above, a Standard Operating Procedure (SOP) based on the abovesaid circular is required to handle the grievances and their redressal. **The Nodal officers should examine the issue and where it appears to be prima facie a technical issue, then only it should be sent to GSTN. If the issue/problem is due to some legal/procedural reason the same may not be sent.** In accordance with the circular, the following process should be followed to handle grievances of the taxpayers related to filing of returns/TRAN-1/Registration etc. due to technical glitches of GST System:

- a) The taxpayers shall make an application to the tax officer/nodal officers of their jurisdictional tax authorities, for redressal of the grievances, specifying the demonstrable technical glitches due to which the due process as envisaged under the law could not be completed on common portal.
- b) Such an application shall be accompanied with the evidences, which may identify the bonafide attempts on the part of the taxpayer for complying with the due processes of law.

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- c) The nodal officers appointed by Central and States' Tax authorities shall collect and collate the applications of the taxpayers along with evidences as mentioned in a) and b) above pertaining to their grievances, and send to GSTN Nodal officer at his ID – gstn.nodal@gstn.org.in
- d) The Nodal officers of the State /Centre will collate the grievances under different categories and shall furnish details of the problems in following template (MS Word /Excel for ease of compilation) to GSTN at the email referred above.

Table A: Details of Reporting Nodal Officer of State/Centre as per Circular 39/03/04/2018

i.	Name of Nodal Officer	
ii.	Designation of Nodal Officer	
iii.	Central Government /State Government	
iv.	State /Union Territory	
v.	Email address	
vi.	Phone number: office mobile	
vii.	Office Address	

Table B: Details of Technical problem/glitch faced by taxpayer on the GST Portal

i.	GSTIN Number of the Taxpayer	
ii.	Legal name of the Taxpayer	
iii.	Email of the authorized signatory for communication	
iv.	Category of the functionality where difficulty was faced. (eg. GSTR 3B/ TRAN 1/TRAN 2/REG 01 etc)	
v.	The issue/problem in detail	
vi.	When did the taxpayer first attempt to file return/form?	dd/mm/yyyy
vii.	Nature of error noticed in first filing with screen shots and other evidences like emails sent.	
viii.	Details of subsequent attempts of filing (chronologically)	
ix.	Nature of the errors/ message received while attempting to file (along with screen shots)	
x.	Date of communication of the problem to the GST Helpdesk and /or on Self- Service Grievance Redress Portal alongwith the provided Service Reques/ticket numbers.	
xi.	Recommendation/Remarks of Nodal officer	

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- e) The GSTN Nodal officer, on receipt of such grievances of taxpayers from the email id of the designated Nodal officer of Centre/State shall get it investigated in consultation with the technology team of Infosys and GSTN.
- f) GSTN will after examination and investigation of the grievances where a large section of taxpayers are affected, share the identified issue with the IT Grievance Redressal Committee alongwith suggested solution for redressal of the problem.
- g) The details received will be collated by GSTN for all the States and Centre and after examination, the same will be put before the IT Grievance redressal Committee for approval.
- h) Based on the decisions and directions of the IT Grievance Redressal committee, GSTN shall implement the decision of IT Grievance Redressal Committee.
- i) The Nodal officer of GSTN shall intimate to the Nodal officers of Centre/State the decision/directions of the IT Grievance Redressal Committee.

5. The Nodal officers should send the details once a week instead of sending issues in piecemeal and through multiple mails. **The details should be sent every Monday** by email to gstn.nodal@gstn.org.in