

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?	
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	

Uttar Pradesh Shasan
Sansthaगत Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Government Order no. KA.NI-2-187/XI-9(42)/17-2019, dated 24 January, 2019:

ORDER

Order no. KA.NI-2-187/XI-9(42)/17-2019

Lucknow : Dated : 24 January, 2019

WHEREAS, sub-section (4) of section 16 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No. 1 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier:

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;

- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Uttar Pradesh Goods and Services Tax Act, 2017, the Governor, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Uttar Pradesh Goods and Services Tax (Second Removal of Difficulties) Order, 2019.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been unloaded by the supplier under sub-section (i) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

By Order,

Alok Sinha
(Alok Sinha)

Apar Mukhya Sachiv

