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Title: Regarding concerns of taxpayers with respect to GST-laid.

SUSHRI DIYA KUMARI (RAJSAMAND): GST has to a great extent helped to unify the Indian market and has brought about many important reforms in the arena of taxation. But, I would like to put forward few concerns that the taxpayers are facing. Taxpayers who come under GST4 have not been given any relief in the late fees because of which they are still unable to file returns. The Input Credit limit of 10% and the monthly time period of the same should be rethought and extended to a period of 3 to 6 months. Apart from this, the monthly returns filed under 3-B, since July 2017 have no scope for correction which is creating problems which would result in the inability to contribute to the annual tax assessment as well. Lastly despite the Hon'ble Finance Minister's extension to file TRANS-1 till December 2019, the form is still unavailable on the portal.