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All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Before,
The Hon'ble Finance Minister,
Government of India
&
Chairperson, GST Council,
New Delhi.

23rd March, 2023

Reg: **REQUEST FOR INCREASE IN DIGITAL SPACE LIMITATION WHILE UPLOADING DOCUMENTS ON 'GST COMMON PORTAL'**

Respected Madam,

As per Section 146 of CGST Act 2017 the 'Common Portal' has been envisaged as follows:-

The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic waybill and for carrying out such other functions and for such purposes as may be prescribed.

It is submitted that on the 'Common GST Electronic Portal' generally known as 'Common Portal' which is a creation of statute i.e. Section 146 for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes. During this new regime of GST which is totally driven through the 'Common Portal', the taxpayer have to face lot of hassles while using the said 'Common Portal'.

The main problem now being faced is that in the 'Common Portal' there is a limitation of digital space of only 5MB for the taxpayer while uploading documents pertaining to Reply to Show Cause Notice, Appeal or any other proceedings or furnishing any relevant information about the business. This limitation of digital space is creating hurdles as the Reply or Appeal is incomplete without properly filing the relevant supportive/clarification documents including images in readable quality by the GST Officer. If the Relevant Documents would not be completely uploaded then the Reply or Appeal filed would be incomplete and ineffective. If the proper Reply or Appeal is not filed, due to the limitation of digital space then it would be contrary to the Principles of Natural Justice and in violation of Fundamental Rights, as the taxpayer is being denied the right to the legal representation and effective hearing.



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The limitation of digital space to the extent of only 5 MB for uploading the documents may have been provided considering overall limitation of space for storage and process of data available with GSTN, but this limitation should not be there as the taxpayer is being denied the legally due facility as envisaged in Section 146 by creation of 'Common Portal'. Sufficient space should be provided preferably unlimited but at least 1 GB as well as there should be no hurdle in filing/ uploading the documents which may include images of the products etc.; moreover the speed of uploading the documents on the 'Common Portal' should also be sufficiently fast so that it should not be a constraint of time on the part of the taxpayer.

It is most humbly requested to please solve the issue as explained above and provide required facility to the taxpayer for proper procedural compliance of the GST law.

With highest regards,

Yours faithfully,

For: All India Federation of Tax Practitioners

(Mukul Gupta)

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