



FEDERATION OF ALL INDIA VYAPAR MANDAL फेडरेशन ऑफ ऑल इंडिया व्यापार मंडल

राष्ट्र के विभिन्न व्यापार मंडल एवं ट्रेड एसोसिएशन का राष्ट्रीय परिसंघ

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Date : 23rd March 2021

Smt. Nirmala Sitharaman
Hon'ble Union Finance Minister
Government of India
New Delhi

Respected Madam,

Sub: Reminder Request Letter for writing a new simple and practical GST law to facilitate small traders of the nation

We draw your kind attention to our earlier request sent, on 22nd February 2021, to Hon'ble Prime Minister through District Magistrate / Collectors / Dy Commissioners by about 200 District Units/Affiliated Organisations of nation's apex Trade body Federation of All India Vyapar Mandal. By such request letter we had sought to re write a new GST Law as structural changes are required in the current GST law to address the difficulties faced by small traders in compliance with the increasing complexities of GST.

Today, on 23 March 2021, again, reminder request letter is being sent to Hon'ble Prime Minister by the more than 400 District Units and Affiliated Organisations of Federation of All India Vyapar Mandal, through District Magistrate / Collectors / Dy Commissioners of their respective districts.

Respected Finance Minister, India's traditional small retail trader is known as a backbone in India's economy. By employing himself in business he is not only reducing Government's burdon to provide him employment but also providing employment to 44 crore youth of the nation.

We also want to let you know that only 20% of the collection in GST revenue collection comes from the small Traders/ Retailers while 80% of the collection comes from the industry and services sector. In such a situation, if the provisions of GST for small traders are simplified and made easy, then every trader of the nation will put his full strength in increasing trade and ensure his participation in the economy of the nation more.

From time to time the government reviews the old laws and amends the laws based on the demand of the time and prior experience. Therefore, through this reminder request letter, the small traders and retailers community of India urges you that a new GST Law should be framed to ensure protection of Traders from financial and mental harassment.. If the following suggestions regarding the new GST law are implemented, the small traders and retailers will feel a great ease and simplicity and will be motivated voluntarily to comply with the tax.

1. The present GST limit of Rs 40 lakhs per annum for the trader and 20 lacs per annum for the service provided, should be raised to 75 lakhs per annum. By doing this, only fraction of Government revenue will be affected, but millions of traders will get freedom from tough compliance.

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02. Only 3 slabs of GST should be provided such as essential items like food medicines, comfort items such as cosmetic etc. and luxury and non-essential items. By doing this, there will be no need to use HSN code. Today, most traders make mistakes due in mentioning HSN code and become liable for heavy penalty.
03. Buyers are deprived Input Tax Credit for the default of seller traders even buyer have already paid GST to seller. Sometimes seller fails to upload GSTR-1 or sometimes with bad intention he knowingly avoid to pay taxes to Government. Once buyer pays GST to seller, who is a GST registration holder, buyer should get ITC.
04. At present, there is no provision for rectifying unintentional errors in the GST return. Our holy Vedas also prescribes that the greatest forgiveness is the absence of repetition on realizing the mistake. Therefore filed returns should have some revision facilities within some pre specified time limit.
05. GST was perceived as One Nation One Tax. But in reality any GST assessee to have maintain separate records for IGST., CGST., SGST in the bill, in Tax Credit etc. It needs to be made simple. Assessee should charge and pay only GST and should take credit of GST only. By software application, GSTN can very easily segregate amount of IGST, CGST and SGST.
06. The amount of monetary and non-monetary penalties levied due to mistake or delay in GST return is very high and repressive. Monetary and non-monetary penalties should be imposed in such a way that the businessman gets the punishment but business should also continue.

It is expected that the above request will be seriously considered by the government to protect the interests of the small traders of the nation and a new GST Law will be introduced at the earliest which will protect Government's revenue as well as small traders of the nation.

Thanking you

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