

'Be an early bird, avoid last-minute rush'

GSTN Chairman Ajay Bhushan Pandey says the network can handle a lakh users per hour and that this capacity is 'scalable'

RICHA MISHRA

An IAS officer who is in the hot seat today is Ajay Bhushan Pandey, the newly appointed Chairman of the Goods and Services Tax Network (GSTN), as he continues to hold charge as CEO of the Unique Identification Authority of India (UIDAI).

Pandey took office on September 8, succeeding Navin Kumar at a time when the GST regime was just two months and eight days old in the country, and struggling with teething problems.

Ask him whether there is any political interference in the functioning of GSTN given that all States are involved, and at the Centre not only the finance ministry but the Prime Minister's Office is said to be closely monitoring developments, and he says: "There is absolutely no undue interference. GSTN is a great example of cooperative federalism where Centre and all States are working together practically on a daily basis and resolving all issues to provide convenient, transparent and efficient taxation services to people."

So what are the challenges before GSTN? According to Pandey there are two: First, to build people's confidence into the new system where a compliant taxpayer goes by the

maxim, 'Pay, File, and Enjoy'; second, the GSTN will have to ensure in the coming months that other returns and services such as registration, GSTR1, GSTR-2, GSTR-3, refunds, life cycle management, are available in a convenient manner to lakhs of taxpayers across the country.

But, what about the technical glitches experienced in the GST tax portal? "I would not prefer to term them as glitches. What we need to appreciate is that we have moved from a distributed tax regime which consisted of 37 different systems comprising 35 States/UTs and one system of CBEC and another one of service tax to a new, single, unified online tax system."

Teething issues

"During migration of such gigantic scale, there are bound to be a few teething issues stemming from different legal requirements under the new regime such as periodicity of returns, formats of returns, behavioural patterns of users such as everybody preferring to file the return on the last day or non-familiarity with the new online tax system or habit of using human interface system for tax compliance, disinclination to use technology, etc."

Pandey believes that GSTN has been rolled out with sufficient pre-

paredness and is capable of handling large volumes of return filing. "We have statistics to infer the same. Recently, on the last day of filing GSTR-3B of August, there (were) up to one lakh concurrent users per hour on the GSTN system for filing returns. This capacity is further scal-

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able," he stresses. But he is also quick to point out: "We do put a kind of temporary circuit breaker when the number of concurrent, in other words simultaneous, users reach around one lakh so that the system is not affected due to rush at the last minute."

When the system is running at the threshold of a circuit breaker, any new web request may have to wait for a few minutes in the queue, says Pandey. An electrical engineering graduate from IIT Kanpur, and holder of MS and PhD degrees in computer science from the University of Minnesota, he adds: "So that's not a glitch. However, there could also be some issues due to the peculiar nature of dealings and varieties of transaction by users. We have categorised them and will sort them soon."

Given the panic being created among businesses and

complaints regarding migration, Pandey says "The best approach for the return filers is to not to wait till the last day. Be an early bird and avoid last minute rush."

What about integration of manpower? He says: "The roles of GSTN and tax administration staff of Centre and States are clearly defined under the GST laws. They, being complementary to each other, together will provide a convenient, transparent, and efficient tax regime."

Data protection

While Pandey, who has been steering the Aadhaar project since 2010, and is also an expert member on the Justice BN Srikrishna Committee on data protection framework, has been dealing with questions on data protection under UIDAI, one cannot help but ask about data protection under GSTN. "Yes, data secur-

ity and data protection have both been our paramount concern. Under the GSTN, data is absolutely secure by law as well as our practice," he says.

Some have been asking for the GSTN number to be made the core number and Aadhaar to be subsumed within it. Is it going to happen? "There is no such proposal. The objective of Aadhaar is to (enable) a resident to prove his identity anywhere any time. GSTN provides this facility to the resident to prove his identity when he needs services such as GSTN registration."

