

### Available Functionality for Tax Payers in GST Portal as on 29.08.2020

| #  | Module / Area | FORM/FOR                                                                     | FORM Components/Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| 1. | Refund        | Claiming Refund for multiple financial year in single refund application     | <ul style="list-style-type: none"> <li>Earlier, the GST System didn't allow clubbing of tax periods of more than one financial year while applying for refund in Form GST RFD 01.</li> <li>Now changes have been made on the GST Portal, which allows taxpayers to file refund application in Form GST RFD-01, by clubbing continuous months/periods across different Financial Years, in a single refund application.</li> <li>Thus taxpayer can now file refund for March and April in single Refund application.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2. | Refund        | Deleting Refund applications in Draft/ save stage                            | <ul style="list-style-type: none"> <li>Taxpayers can now delete the refund applications in Draft/Save stage.</li> <li>This option is not available for refund applications which are already filed and ARN has been generated.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3. | Refund        | Minimum amount that can be claimed as Refund in certain cases                | <ul style="list-style-type: none"> <li>Earlier a taxpayer could claim refund only up to the amount as available in credit in individual heads (IGST, CGST, SGST), whichever is lower, for the period for which the refund is being claimed (balance remaining after return for the relevant period is filed) and the period in which the refund is being applied for.</li> <li>Changes have been made in the GST portal and, in following cases, the amount that can be claimed as refund in Form RFD-01, would now be calculated at consolidated level for all the Heads i.e. IGST, CGST &amp; SGST: <ul style="list-style-type: none"> <li>Export of Goods and Services – Without payment of tax</li> <li>Inverted Tax Structure</li> <li>Recipient of Deemed Exports</li> </ul> </li> <li>The refund can now be claimed up to the minimum balance in Electronic Credit ledger calculated at aggregate level, at the end of tax period, for which refund is claimed (balance remaining after return for the relevant period is filed) and balance in Electronic Credit ledger, at the time of filing of refund application.</li> </ul> |
| 4. | Refund        | Reporting CN/DN in statements, without mentioning the related invoice number | <ul style="list-style-type: none"> <li>Consequent to removing the requirement of quoting original invoice number while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6, corresponding changes have been made in refund module.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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|    |         |                                                                                                                            | <ul style="list-style-type: none"> <li>While applying for refund, taxpayers can now report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number.</li> <li>The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.</li> <li>The change has been provided while filing refund application for refund for export of services with payment of tax, refund on account of goods &amp; services without payment of tax, refund on account of supply of goods or services to SEZ with/ without payment of tax and refund on account of Inverted duty structure.</li> </ul> |
| 5. | Returns | Amendment of details (not accepted or rejected) in Form GSTR-8                                                             | <ul style="list-style-type: none"> <li>Amendment of TCS details in Table-4 of Form GSTR-8 could earlier be done only once by e-commerce operator</li> <li>In case TCS details were not accepted by the supplier in TDS and TCS credit table or same were rejected by supplier, then in such cases e-commerce operators could amend the details only once.</li> <li>In the table 4 (i.e. amendment table) of Form GSTR-8, restriction of amending the transaction only once has been removed.</li> <li>And now the e-commerce operator would be able to amend the details for second or subsequent time as well and there would not be any limit on the number of times the amendment can be made.</li> </ul>                |
| 6. | Returns | TCS facility extended to taxpayers in Composition Scheme                                                                   | <ul style="list-style-type: none"> <li>The taxpayers in Composition scheme who are permitted to undertake supplies through E Commerce Operators, for e.g. Restaurant Services, will now be able to view and take actions of accept/ reject the amount of tax collected at source, reported by E Commerce Operators in their Form GSTR 8.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                         |
| 7. | Returns | Waiver of late fees for taxpayers with aggregate turnover upto Rs. 2 Cr, while filing Form GSTR-9 and on filing of GSTR-9A | <ul style="list-style-type: none"> <li>Government has made filing of annual return for the FY 2017-18 and 2018-19 optional, for taxpayers having aggregate turnover of up to Rs. 2 Cr. This change has been implemented on the GST Portal.</li> <li>Now no late fee will be levied in case of late filing of Form GSTR-9 (in case the aggregate turnover is up to Rs 2 Crore) and Form-9A (Annual Return by Composition Taxpayers) as their turnover would always be under Rs 2 Crore.</li> </ul>                                                                                                                                                                                                                           |

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| 8.  | Returns      | Showing details of Import of Goods in Form GSTR-2A                        | <ul style="list-style-type: none"> <li>Two new tables have been added to Form GSTR-2A, for showing of details of import of goods from overseas and inward supply of goods from SEZ units / developers. Amendment made in the details of bill of entries will also be displayed in these tables.</li> <li>This will help the taxpayers in correctly comparing Input Tax Credit on Imports in their Form GSTR-3B.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 9.  | Registration | To give appeal effect of revocation of cancellation of registration order | <ul style="list-style-type: none"> <li>Till now the Tax Officer could only revoke cancellation of registration in cases where the registration had been cancelled by the officer (by initiating suo-moto proceedings for cancellation).</li> <li>Now, a functionality has been made available on the portal for the Tax Officers to give effect to an order passed by the Appellate Authority/ higher authority, to revoke cancellation of registration, where such authority orders for revocation of cancellation of registration.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 10. | Registration | Provision for Aadhar Authentication in GST Registration, Form GST REG 01  | <ul style="list-style-type: none"> <li>Aadhaar Authentication process has been introduced, for the persons applying for GST registration as Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit etc, in Form GST REG 01.</li> <li>Individuals, Authorised signatory of all types of businesses, Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration in Form GST REG 01, can opt to undergo e-KYC authentication of their Aadhaar number.</li> <li>Applicants, who, either do not provide Aadhaar, while applying for new registration or whose Aadhar authentication fails in validation, would be subjected to site verification by the tax department. However, Tax authority based on the documents produced can grant registration.</li> <li>Timelines for grant of registration are: <ul style="list-style-type: none"> <li>Ø In case of successful authentication of Aadhaar, registration will be deemed approved within 03 working days</li> <li>Ø If Aadhar authentication is not opted for or if authentication fails in validation and no SCN is issued within 21 days by tax official, registration will be deemed approved</li> <li>Ø Tax Officer can issue SCN within the period specified for grant of registration, like in cases of successful Aadhar authentication i.e. 03 working days, or in cases when</li> </ul> </li> </ul> |

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|     |        |                                                                                           | <p>taxpayer do not opt to provide Aadhaar or when Aadhaar authentication fails i.e. 21 working days. Applicants can submit their reply within 07 working days from issue of SCN</p> <ul style="list-style-type: none"> <li>Important points while opting for Aadhaar authentication is as follows: <ul style="list-style-type: none"> <li>Ø Once registration application is submitted, an authentication link will be shared on GST registered mobile numbers and email ids mentioned in the GST application</li> <li>Ø On clicking the verification link, a window for Aadhaar Authentication will open where they have enter Aadhaar Number and the OTP received by them on the mobile number linked with Aadhaar</li> <li>Ø Taxpayer need to complete Aadhaar authentication of all Promoters/ Partners/ Authorized Signatories/ Karta etc. as mentioned in the application to avail this option</li> <li>Ø Applicant can access the link again for authentication by navigating to <b>My Saved Applications &gt; Aadhaar Authentication Status &gt; RESEND VERIFICATION LINK</b></li> <li>Ø Persons already registered on GST portal are not required to undergo Aadhaar authentication at this stage</li> <li>Ø Persons who are not resident /citizen of India are exempted from the Aadhaar authentication process</li> </ul> </li> </ul> <p>(refer Notification No 62/2020-CT dt 20.08.2020)</p> |
| 11. | Return | Offline Utility for preparing of Form GSTR-4 (Annual Return) by the composition taxpayers | Offline utility to prepare Form GSTR-4, Annual Return by the composition taxpayers is now available in the download section of the GST Portal. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-4 offline.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 12. | Return | Download of invoices which account for ITC in Table 8A of Form GSTR 9                     | <ul style="list-style-type: none"> <li>GSTN has developed a facility for the taxpayers to download document wise details of Table 8A of Form GSTR-9, from the portal in excel format. This can be done by using a new option of 'Document wise Details of Table 8A' given on the GSTR-9 dashboard, from Financial Year 2018-19 onwards. This will help the taxpayer in reconciling the values appearing in Table 8A of Form GSTR 9, thus facilitate filling the Form GSTR 9.</li> <li>Table 8A of Form GSTR 9 is populated on basis of</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

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|     |              |                                                                                                                              | <p>documents in filed Form GSTR-1 or Form GSTR-5 of the supplier. Thus, all documents which are present in GSTR-2A (Table 3 &amp; 5), will not be available here, as documents which are in uploaded or submitted stage in Form GSTR 1 or 5, are not accounted for credit in table 8A of Form GSTR 9.</p> <ul style="list-style-type: none"> <li>· This will allow taxpayers to generate and download excel as a zip file, if number of documents is less or in multiple parts, if number of documents is large.</li> <li>· This excel download will address issues like: <ul style="list-style-type: none"> <li>Ø Figures of Input Tax Credit (ITC), as pre-populated in table 8A of GSTR-9, not matching with the figures, as appearing in their Form GSTR-2A</li> <li>Ø To view details of documents that are auto-populated from GSTR-2A, to table 8A of Form GSTR-9</li> <li>Ø Excel download option will be available once GSTR-9 tab for filing is enabled</li> </ul> </li> <li>· Data saved/submitted in Form GSTR-1/5 will be shown in Form GSTR-2A, but will not be shown in downloaded excel file of Table 8A of Form GSTR</li> </ul>                    |
| 13. | Registration | Taxpayers can now file application for revocation of cancellation of registration as per Removal of Difficulty Order 01/2020 | <ul style="list-style-type: none"> <li>· Taxpayers can now file application for revocation of cancellation of registration, again, if previous revocation application is rejected by the tax-officer. i.e. taxpayer can fill revocation application second time (if first one has already been rejected by the tax-officer).</li> <li>· If Revocation Application is rejected by the tax-officer and if taxpayer has filed any offline appeal, such taxpayers can also file an application for revocation of cancellation of registration.</li> <li>· GST Portal will not validate whether revocation of cancelled registration was rejected by tax-authorities before or after 12/06/2020. Tax-officer will have to verify this themselves whether revocation of cancelled of registration was rejected by the tax-authorities on or before 12/06/2020 or not.</li> <li>· Taxpayer is required to login and navigate to <b>Services&gt; Registration&gt; Application for Revocation</b> to file the application for revocation.</li> <li>· This change has been made on GST Portal as per CBIC RoD Order 01/2020, dated 25th June, 2020, on the matter.</li> </ul> |

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| 14. | Return | Form GSTR-4 Annual Return, for all registered taxpayers under composition scheme | <ul style="list-style-type: none"> <li>Facility to file Form GSTR-4 Annual Return by Composition Taxpayers, has been made available on GST Portal.</li> <li>All registered taxpayers who have <u>opted</u> for composition scheme or were <u>under</u> composition scheme under GST, for <u>any period</u> during a financial year, <u>starting from</u> 01.04.2019, need to file Form GSTR-4 Annual Return, annually.</li> <li>Nil Form GSTR-4 Annual Return can be filed for the financial year, if composition taxpayer has, for all applicable quarters of the year: <ul style="list-style-type: none"> <li>Ø NOT made any outward supply</li> <li>Ø NOT received any goods/services</li> <li>Ø Have NO other liability to report</li> <li>Ø Have filed all Form CMP-08 as Nil</li> </ul> </li> <li>To file Form GSTR-4 Annual return taxpayer may Logon to GST Portal and click on <i>Services &gt; Returns &gt; Annual Return &gt; Select FY &gt; Search &gt; GSTR 4 &gt; FILE THE RETURN.</i></li> <li>Form GSTR-4 Annual Return, once filed, can't be revised. After successfully filing, ARN will be generated and intimated through email and SMS to the composition taxpayer</li> </ul> <p><i>Note: All States and CBIC are <b>requested</b> to please <u>put this information on their official websites</u> for the information of Stakeholders.</i></p> |
| 15. | Return | Filing NIL Form GSTR-1 through SMS, on GST Portal                                | <ul style="list-style-type: none"> <li>A taxpayer may now file NIL Form GSTR-1, through an SMS, apart from filing it through online mode, on GST Portal.</li> <li>To file NIL Form GSTR-1 through SMS, the taxpayer must fulfil following conditions: <ul style="list-style-type: none"> <li>o They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.</li> <li>o They have valid GSTIN.</li> <li>o Phone number of Authorized signatory is</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|  |  |  | <p>registered on the GST Portal.</p> <ul style="list-style-type: none"> <li>o No data should be in saved or submitted stage for Form GSTR-1 on the GST Portal, related to that respective month.</li> <li>o NIL Form GSTR-1 can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.</li> <li>o Taxpayer should have opted for the filing frequency as either monthly or quarterly.</li> </ul> <ul style="list-style-type: none"> <li>• NIL Form GSTR-1 for a tax period must be filed by the taxpayer if: <ul style="list-style-type: none"> <li>o There are no Outward Supplies (including supplies on which tax is to be charged on reverse charge basis, zero rated supplies and deemed exports) during the month or quarter for which the return is being filed for.</li> <li>o No Amendments is to be made to any of the supplies declared in an earlier return.</li> <li>o No Credit or Debit Notes to be declared/amended.</li> </ul> </li> </ul> <p>All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-1 through SMS.</p> <ul style="list-style-type: none"> <li>o At a time, Nil return filing request can be initiated by only one Authorized Signatory of a particular GSTIN.</li> <li>o If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-1. In such scenario, Authorized Signatory would first need to update their mobile number on the GST Portal, through non-core amendment process.</li> <li>o An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.</li> <li>o In case, filer of NIL Form GSTR-1 is an authorized signatory, SMS will be sent to his/her mobile number also.</li> <li>o Taxpayer can file NIL Form GSTR-1, through SMS for all GSTINs, for whom they are an Authorized Signatory, using same mobile number.</li> </ul> <ul style="list-style-type: none"> <li>• Steps to File Nil Form GSTR 1 through SMS is as below:</li> </ul> |
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|     |        |                                                    | <p>a. Send SMS to <b>14409</b> number to file Nil Form GSTR-1 -<br/> <b>&lt;NIL&gt;</b> space<b>&lt;Return Type&gt;</b>space<b>&lt;GSTIN&gt;</b>space<b>&lt;Return Period&gt;</b></p> <p>Ø <b>For Monthly Filing for Tax Period April 2020:</b> NIL R1 07AQDPP8277H8Z6 042020</p> <p>Ø <b>For Quarterly Filing for Tax Period Apr-Jun 2020:</b> NIL R1 07AQDPP8277H8Z6 062020</p> <p>b. Send SMS again on the same number <b>14409</b> with Verification Code (For Example: Verification Code received here is 324961) to confirm filing of Nil Form GSTR-1.-<br/> <b>&lt;CNF&gt;</b> space<b>&lt;Return Type&gt;</b>space<b>&lt;Code&gt;</b>- CNF R1 324961</p> <p>· After successful validation of "Verification Code", GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GSTR-1.</p> <p>Click here for details -<br/> <a href="https://tutorial.gst.gov.in/userguide/returns#t=faq_nilreturngstr1.htm">https://tutorial.gst.gov.in/userguide/returns#t=faq_nilreturngstr1.htm</a></p> <p>Note: The facility of Nil filing for FORM GSTR-3B through SMS is also available to the taxpayers.</p> |
| 16. | Return | Filing NIL Form GSTR-3B through SMS, on GST Portal | <p>· A taxpayer may now file NIL Form GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.</p> <p>· To file NIL Form GSTR-3B through SMS, the taxpayer must fulfill following conditions:</p> <p>Ø They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.</p> <p>Ø They have valid GSTIN.</p> <p>Ø Phone number of Authorized signatory is registered on the GST Portal.</p> <p>Ø There is no pending tax liability for previous tax periods, interest or late fee.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



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|     |              |                                                                          | <p>Ø All GSTR-3B returns for previous tax periods are filed.</p> <p>Ø No data in should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.</p> <p>Ø NIL Form GSTR-3B can be filed anytime on or after the 1st of the subsequent month, for which the return is to be filed.</p> <p>· NIL Form GSTR-3B for a tax period must be filed if the taxpayer:</p> <p>Ø Has NOT made any Outward Supply</p> <p>Ø Do NOT have any reverse charge liability</p> <p>Ø Do NOT intend to take any Input tax credit; and</p> <p>Ø Do NOT have any liability for that particular or previous Tax Periods.</p> <p>· Below links on filing Nil Form GSTR 3B, on the GST Portal, are for information please</p> <p>Ø For FAQ- <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr3b.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr3b.htm</a></p> <p>Ø For CBT- <a href="https://www.gst.gov.in/help/video/gstr3bnilms">https://www.gst.gov.in/help/video/gstr3bnilms</a></p> |
| 17. | Registration | Registration on GST Portal to IRPs/RPs, appointed to undertake corporate | <p>· A provision has been made on the portal for providing registration to Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|     |        | insolvency resolution proceedings, for Corporate Debtors | <p>Corporate Debtors, in terms of Notn. No 11/2020-CT, dated 21st March, 2020.</p> <ul style="list-style-type: none"> <li>The IRP/RPs can now apply for new registration on GST Portal on behalf of the Corporate Debtors, in each of the States or Union Territories, on the PAN and CIN of the Corporate Debtor, where the corporate debtor was registered earlier.</li> <li>The date of commencement of business shall be the date of their appointment. Their compliance liabilities shall come into effect from the date of their appointment.</li> <li>They can select the Reason for Registration as <b>“Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP”</b> from drop down.</li> <li>The appointed IRP or RP shall be Primary Authorized Signatory of the newly registered Company.</li> <li>In the Principal Place of business/ Additional place of business, the details as specified in original registration of the Corporate Debtors shall be entered.</li> <li>The new registration application shall be submitted electronically on GST Portal under DSC of the Interim Resolution Professional (IRP) or Resolution Professional (RP).</li> <li>The new registration by IRP/RP will be required only once. In case of a change in IRP/RP, after initial appointment, it would be deemed to be change of authorized signatory and not an appointment of a distinct person requiring a fresh registration.</li> <li>In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the change in the GST system may be carried out by a non- core amendment in the registration form.</li> <li>The change in Primary Authorized Signatory details on the portal can be done either by the authorised signatory of the Company or by the concerned jurisdictional officer (if the previous authorized signatory does not share the credentials with his successor) on request of IRP/RP.</li> </ul> |
| 18. | Return | Filing Form GSTR-3B, through EVC                         | <ul style="list-style-type: none"> <li>The taxpayers who are required to mandatorily use DSC to file Form GSTR-3B, now have an option to file it using EVC.</li> <li>This is applicable to for all categories of Companies (including Limited Liability Partnerships and PSUs), registered under Companies Act, 2013.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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|     |         |                                                                                                                                                              | <ul style="list-style-type: none"> <li>This option is available for returns filed in Form GSTR-3B during the period starting from 21-04-2020 to 30-06-2020</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 19. | Return  | Adjustment of negative ITC, while distributing credit to its units by ISD, through Form GSTR- 6                                                              | <ul style="list-style-type: none"> <li>The persons registered as ISD can distribute ITC among its Units by filing Form GSTR-6, every month.</li> <li>Previously, ISD were not able to adjust negative ITC to its units, under a major head through ITC available under another major head. For example, if in a particular month, no ITC had accrued under a head but ITC reversal was required to be done under that head or in cases where no inward supplies under a head but receipt of Credit Note(s) under that head for past supplies etc.</li> <li>ISD would now be able to adjust negative ITC while distributing credit through Form GSTR 6.</li> </ul>                                                                         |
| 20. | Return  | <b>Form GST PMT-09</b><br>Transfers from one or more Major/Minor head(s) to another Major/Minor head(s) of amount as available in the Electronic Cash Ledger | <ul style="list-style-type: none"> <li>Previously, if a taxpayer had deposited the amount under a particular head (major/minor) in their electronic cash ledger, they were not able to using the amount to discharge liabilities under a different head. Thus, they had no option but to file a claim for refund under the category <b>"Excess balance in electronic cash ledger"</b>.</li> <li>Form GST PMT-09 has been made available on GST portal since 21.04.2020. The Form can be used by taxpayers to make single or multiple transfers from one or more Major/Minor head(s) to another Major/Minor head(s), if amount is available in the Electronic Cash Ledger.</li> </ul>                                                      |
| 21. | Payment | Creation of Electronic Cash ledger and Liability Register for UIN holders                                                                                    | <ul style="list-style-type: none"> <li>UIN holders can claim refund under section 55 of the GST Act. The facility of cash ledger and liability register was not provided to UIN holders earlier, as they were only claiming refunds.</li> <li>As there is no check on invoices reported in Form GSTR-11, for claiming refund, it was possible for the UIN holders to claim excess refund in Form GST RFD-10, inadvertently.</li> <li>In such a scenario, there was no mechanism in place for the UIN holder to deposit the excess refund claimed voluntarily or for the Tax Officer to create a demand against them.</li> <li>A cash ledger and a Liability Register, for UIN holders, has now been created on the GST portal.</li> </ul> |

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|     |           |                                                                                   | <ul style="list-style-type: none"> <li>· A facility to make payment through challan has also been created in the Payment module for UIN holders.</li> <li>· The UIN would now be able to make payment of the amount of excess refund claimed, on voluntary basis, through Form GST DRC-03. It would also be possible for the Tax Officer to post the liability in Liability Register (Part-II), if the UIN holder does not pay the excess amount voluntarily.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 22. | ITC Forms | Form ITC-02A [Declaration for transfer of ITC pursuant to registration u/s 25(2)] | <p>A registered person who has obtained separate registration for multiple places of business in a State/UT, can now transfer unutilized matched input tax credit lying in electronic credit ledger to newly registered entity/place of business. The transferor entity (existing entity) has to file Form GST ITC-02A on common portal within 30 days from obtaining such registration and transferee entity (newly registered entity) has to accept or reject the same.</p> <p>On successful filing of Form GST ITC-02A by the transferor entity, notification will go to transferee entity for his acceptance/rejection of such Form in order to transfer input tax credit. Debit entry will be created for amount mentioned in the Form and electronic credit ledger of transferor entity would get updated with debit of ITC upon filing of Form.</p> <p>On acceptance by the transferee entity, electronic credit ledger of transferee entity will be updated.</p> <p>On rejection by the transferee entity, the amount mentioned in 'Form GST ITC-02A' will be credited back in the electronic credit ledger of transferor entity.</p> <p><i>(Refer Rule 41 A of CGST Rules 2017)</i></p> |
| 23. | Returns   | Additional features in GSTR-7 & GSTR-8                                            | <p>New features have been provided to the deductors/e-commerce operators to help them with filing.</p> <p>They can now:</p> <ul style="list-style-type: none"> <li>· download GSTIN wise summary of the records as Excel file with number of cases and amount of TDS/TCS involved, at 'Preview' stage as well as after filing of the Form.</li> <li>· Whenever they file return of any subsequent period, the rejected records would be pulled to the current month, instead of asking them to file return, for amendments only, for the relevant tax period and then file return of current month. However, they are free to file return for rejected records only through amendment table 4 in the relevant month.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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|     |                      |                                                                                                              | <ul style="list-style-type: none"> <li>· A search functionality has been provided in Form GSTR-7, while filing return online. The deductors can search for details by GSTIN or Trade/legal name, if number of records is less than or equal to 500 records.</li> <li>· This facility has been made available in Form GSTR- 8 also for e-commerce operators</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 24. | Return               | Taking actions by composition taxpayers on credit received through Form GSTR- 8 in TCS credit received table | <ul style="list-style-type: none"> <li>· Composition taxpayers can now view and take action (of accept or reject) in TDS/TCS credit received table on the tax collected transactions reported in Form GSTR-8 by or e-commerce operators and afterwards the amount involved in the accepted transactions will be credited to their Cash Ledgers. The facility TDS credit was already available to the composition taxpayers.</li> <li>· An offline utility has also been provided to them, to take actions of accept/reject, in case of large number of records.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 25. | Registration         | Cancellation of Registration by tax official and application on the same issue by taxpayer                   | <ul style="list-style-type: none"> <li>· In view of the provisions under Rule 22(4) of the Central Goods and Services Rules 2017, the Proper Officer can now drop cancellation proceedings initiated on account of non-filing of returns even without receiving reply to the SCN by the taxpayer, in case all due Returns are filed.</li> <li>· Action initiated by the Proper Officer for suo moto cancellation will be given precedence over the application for cancellation filed by taxpayer in case, it is filed at same point of time.</li> <li>· A tax payer will not be able to file an application for cancellation once the action for suo moto cancellation has been initiated by Proper Officer.</li> <li>· In case where the application for cancellation is filed but the order for cancellation is yet to be issued by Proper Officer, GST Portal will restrict Proper Officer to initiate suo - moto cancellation.</li> <li>· Suo moto cancellation can only be initiated once the application for cancellation filed by taxpayer is rejected by the Proper Officer.</li> <li>· In all the above scenarios, the taxpayers will be prompted to view Notice/Order and to comply accordingly.</li> </ul> |
| 26. | Registration for TDS | Registration in a State/ UT with                                                                             | The GST law requires an entity to obtain registration for TDS in each State /UT, where it has an obligation to collect TDS. The E-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|     | taxpayers                     | address of Head Office – changes in Form GST REG-07                                                                                                                                                             | <p>Commerce operators were facing a challenge of having to obtain registration as TDS deductors in some States/ UTs as they did not have any physical presence in those States/UTs.</p> <p>To address the same, changes have been implemented on the GST Portal w.e.f. 1<sup>st</sup> April, 2020, by modifying registration form for TDS (Form GST REG-07). Now the E-commerce operators not having physical presence in a particular state/UT, could apply for registration as TDS in any State/UT, on basis of their registered Head Office address /premises address, without any physical presence in those States/UTs.</p> |
| 27. | Opting for Composition Scheme | Alert for taxpayers about non-eligibility of certain Commodities, for opting for composition, while filing Form GST REG 01 & Form GST CMP 02 or filing any non-core amendment related to option for composition | Taxpayers opting for composition and engaged in manufacturing of commodities, will be shown an alert, if they are manufacturer of certain commodities like Pan Masala, Tobacco, Ice cream etc or not. Only when they confirm that they are not manufacturer of these commodities, that they will be allowed to proceed further and opt for composition.                                                                                                                                                                                                                                                                          |
| 28. | Miscellaneous                 | <p>GST Help Desk transition for tax payers &amp; availability of new services</p> <p>(starting from <b><u>26.02.2020</u></b>)</p>                                                                               | <ul style="list-style-type: none"> <li>• GST Helpdesk has now become multi-lingual and <b>supports 12 regional languages.</b></li> <li>• Grievance Redressal Portal (GRP) has been realigned with contemporary look and feel.</li> <li>• GST Helpdesk will be available <b>7 days a week from 9 am to 9 pm.</b></li> <li>• GST Helpdesk call-in number <b>1800 103 4786</b> is now <b>Toll Free.</b></li> <li>• Old number 0120-4888999 is <b>discontinued</b> from 26.02.2020.</li> </ul>                                                                                                                                       |
| 29. | Registration                  | Selection of State Code 38 by taxpayers of Ladakh                                                                                                                                                               | <p>Tax payer of UT of Ladakh can now select new state code 38, jurisdictions</p> <p>etc related to Ladakh, while filing Form GST REG 1, application for registration.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 30. | Refund                        | Intimation on account of Refund not received by taxpayer                                                                                                                                                        | <p>Taxpayer can now file an application on GST Portal post login, giving details of the refund application for which refund is not received by them so far.</p> <p>(Services&gt; Refunds&gt; Intimation on account of Refund not received)</p>                                                                                                                                                                                                                                                                                                                                                                                   |

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| 31. | Advance Ruling          | Payment of fees for advance ruling                          | A taxpayer can now make payment of Advance ruling fees under CGST and IGST heads also, while applying for an advance ruling application (earlier they could make payment of fees under SGST Head only). Thus, OIDAR users can file advance ruling application after paying applicable fees under IGST head.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 32. | Miscellaneous           | Contact details of Grievance Nodal Officers                 | The Contact details of Grievance Nodal Officers of CBIC Zones/ States/ UTs, as updated from time to time, can be accessed on the GST Portal under Help Section ( <a href="https://services.gst.gov.in/services/grievanceNodalOfficer">https://services.gst.gov.in/services/grievanceNodalOfficer</a> ).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 33. | New Return (Trial)      | Form GST RET 1                                              | <p>Return in Form GST RET-1 will now be generated, for all those taxpayers (participating in the trial), who have opted for monthly return filing.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The return will be auto-drafted, based on the details uploaded in GST ANX-1 and the actions taken in GST ANX-2 by the taxpayer.</li> <li><input type="checkbox"/> Table 3 (Summary of Outward Supplies, Inward Supplies attracting Reverse Charge, Debit/ Credit Notes etc &amp; Tax Liability), Table 4 (Summary of Inward Supplies for claiming Input Tax Credit) and Table 6 (Interest &amp; Late Fee Liability Details) have been enabled in GST RET-1 for the taxpayers, for viewing and saving details, in the user input cells.</li> <li><input type="checkbox"/> Taxpayer can also view the summary, download the draft GST RET-1 in PDF format and preview GST RET-1 online, on click of 'Proceed to file' button.</li> </ul> <p><i>Note: Filing of Form GST RET 1 &amp; payment process in the new return (which is identical to the existing payment process of existing GSTR-3B), is not being made available in trial/beta version.</i></p> |
| 34. | Refund                  | Refund pre-application form                                 | A form capturing Income Tax details, export data and expenditure information etc., of the taxpayers, has been made available on GST Portal. All taxpayers claiming refund would be required to fill up this simple form.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 35. | New Return (Trial)      | Form GST ANX 1 & 2                                          | <ul style="list-style-type: none"> <li><input type="checkbox"/> An error summary of error Json file of GST ANX 1 (after downloading it from GST Portal and its import in the tool) can now be seen in new return offline tool.</li> <li><input type="checkbox"/> GST ANX 2 data can be exported into an excel file, online on the GST Portal.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 36. | Users with Temporary id | Access of various Front end Modules by users having Temp Id | Users having Temp Id can now access various front end modules of GST Portal like Assessment and Adjudication, Enforcement, LUT, Appeals, Prosecution and Compounding, Refunds, Recovery, Advance Ruling etc for their various GST related compliances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



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| 37. | E-way Bill   | Blocking/ Unblocking of EWB generation facility                                  | <p>The list of taxpayers who have not filed GSTR 3B return for two consecutive tax periods, will now be blocked for EWB generation facility on EWB Portal.</p> <p>Thus taxpayers who have not filed their GSTR-3B return for the months of September, 2019 and for October, 2019, will be blocked for EWB generation from 2<sup>nd</sup> December, 2019.</p> <p>The list of the taxpayers who filed their GSTR 3B returns and thus not remaining as defaulters of non-filing of two or more GSTR 3B return, is prepared by GST System next day and the same is provided to EWB system for unblocking of their EWB generation facility, daily. On receipt of the list of GSTINs their EWB generation facility is unblocked on EWB Portal, immediately.</p> <p>Meanwhile, if required taxpayers can login into EWB Portal and update their return filing status, same day by update return filing status functionality. On doing so EWB System updates return filing status of the taxpayer from the GST System and unblock EWB generation facility for the taxpayer, if taxpayer is not a defaulter in non-filing of two or more GSTR 3B returns.</p> <p>The taxpayers whose EWB generation is blocked can also approach jurisdictional tax officials, for unblocking of their EWB generation facility. The tax officials will issue orders on GST Portal, for accepting or rejecting such manual request of the taxpayers.</p> <p><i>(Refer Rule 138 E of CGST Rules 2017)</i></p> |
| 38. | Registration | Viewing of all registrations across India on same PAN, during a new registration | Taxpayers can now see all the GSTINs mapped to same PAN across India, at the time of filing the Part A of the registration application form for new registration, on same PAN.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 39. | Registration | Addition of Authorised representative field in Form GST REG 10                   | Taxpayers applying for registration as OIDAR can now give details of their authorised representative appointed in India ( Name, PAN, Mail & mobile number) in Part A of the registration Form GST REG 10.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 40. | Registration | Removal of unique PAN, Email and Mobile number for a new registration for        | The validation of unique combination of same PAN, Email and Mobile number has been removed while filing registration application by already registered taxpayers. Now another registration can be taken by already                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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|     |                    | existing registrants                                         | registered taxpayers (Normal, Composition, Casual, TDS, TCS, GSTP) by giving same (or any) combination of PAN, Email or Mobile number.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 41. | New Return (Trial) | Enhancement of Features in Offline tool and GST ANX-1 online | <p><input type="checkbox"/> Supplier taxpayers can now report details of the supplies made through e-commerce operators, liable to collect tax under section 52 (table 4), online in their GST ANX 1</p> <p><input type="checkbox"/> Following enhancements has been made in the Offline Tool (ver 0.3 w.e.f. 25/10/2019)</p> <p><input type="checkbox"/> The New return offline tool is now compatible with Internet explorer version 10+.</p> <p><input type="checkbox"/> The HSN code validation has been enabled in the excel file, while preparing GST ANX 1. Now error would come at the time of providing erroneous HSN code, in excel file itself.</p> <p><input type="checkbox"/> On opening the error json file of GST ANX-1, the error summary can be now viewed in offline tool.</p> <p><input type="checkbox"/> Multiple chunks of GST ANX-2 can now be generated from portal, if file size exceeds 5 MB, so that it can be imported into offline tool conveniently.</p> <p><input type="checkbox"/> Now the error json file of GST ANX-2, generated from GST Portal, can be opened in the offline tool.</p> <p><input type="checkbox"/> Notification for using the latest version of the tool is made available, in case older version is being used.</p> <p><input type="checkbox"/> Taxpayers may however note that :</p> <p><input type="checkbox"/> The JSON file generated from GSTR-1 offline tool <u>cannot</u> be imported into the New return (Trial) offline tool.</p> <p><input type="checkbox"/> The JSON file generated from GSTR-2A <u>cannot</u> be imported into the New return (Trial) offline tool for the purpose of matching.</p> <p><i><u>Note:</u> With this release, all required functionalities of Form GST ANX 1 &amp; GST ANX 2, has been released for trial by the stakeholders, in both online and in offline version.</i></p> |
| 42. | New Return (Trial) | Online Preparation of Annexure of supplies (GST ANX-1)       | <p><input type="checkbox"/> Now few more tables of GST ANX 1 to report the outward supplies online, has been made available to the Normal Taxpayers, opting to file Form GST RET 1, either Monthly or Quarterly.</p> <p><input type="checkbox"/> Supplier taxpayers <b>can now</b> report details of various supplies, online on the GST Portal, in following tables of <b>GST</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**ANX 1:**

- o Exports with or without payment of tax (Table 3C & 3D)
- o Supplies made to SEZ with or without payment of tax (Table 3E & 3F)
- o Deemed Exports (Table 3G)
- o Imports of Services (Table 3I)
- o Imports of Goods (Table 3J)
- o Imports of Goods from SEZ Supplier & Developers (Table 3K)

**Note:**

a. Pl note that tables which were made available **earlier** are :

- o Business-to-Consumer (B2C) details (tables 3A)
- o Business-to-Business (B2B) details (table 3B)
- o Details of Supplies attracting Reverse Charge (table 3H)

b. Tables which will be **made available later on** are :

- o Missing documents on which credit has been claimed in T-2 /T-1 (for quarter) tax period and supplier has not reported the same till the filing of return for the current tax period (table 3L)
- o Details of the supplies made through e-commerce operators liable to collect tax under section 52 (table 4)

☐ These details, on uploading by supplier taxpayer, will be auto populated into recipient GST ANX 2, on which recipient taxpayers can take actions of Accept, Reject or Pending, online.

☐ The facility to view summary of GST ANX-2, uploaded on GST Portal, is now made available to recipient taxpayers.

☐ It may however be noted that :

- o The JSON file generated from GSTR-1 offline tool cannot be imported into the New return (Trial) offline tool as their formats are different.

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|     |                                      |                                                                                                  | <ul style="list-style-type: none"> <li>o The JSON file generated from GSTR-2A <u>cannot</u> be imported into the New return (Trial) offline tool, for the purpose of matching as their formats are different.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 43. | Miscellaneous                        | Viewing and Downloading of month-wise Comparative Table on Liability Declared and Credit Claimed | <ul style="list-style-type: none"> <li>· A facility was provided to normal taxpayers to view and download a report on tax liability as declared in their Form GSTR- 1 and as declared &amp; paid in their return filed in Form GSTR 3B. The taxpayers were also provided information regarding data of Input tax credit (ITC) as claimed in their Form GSTR 3B and as accrued in Form GSTR 2A. Taxpayer can view the liability paid due to reverse charge as declared &amp; paid in Form GSTR 3B and as accrued in Form GSTR 2A, due to uploading of such details by the respective supplier in their Form GSTR-1. Taxpayer can also view and compare the liability related to exports &amp; SEZ supplies as declared in their Form GSTR-3B during the month [as per table 3.1(b)] and liability as declared in their Form GSTR-1 (Zero rated supplies) as per table 6A, 6B, 9A, 9B &amp; 9C of the Form GSTR 1.</li> <li>· This functionality has now been provided to <b>Tax Officials also</b> in the Back office. (<b>Services&gt; Taxpayer Account &gt; Record Search (Returns)</b>)</li> <li>· The data can also be downloaded in Excel file for viewing and comparison later on.</li> </ul> |
| 44. | Refund                               | Taxpayers                                                                                        | <a href="#"><i>(An Advisory on refund for taxpayers is attached for information)</i></a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 45. | Return- Form GSTR 9C                 | Taxpayer                                                                                         | Now taxpayer can enter negative values in table '14' row 'S' (ITC Claimed in Annual Return), in Form GSTR 9C offline tool.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 46. | Return- Form GST CMP 08              | Taxpayer                                                                                         | <ul style="list-style-type: none"> <li>· Error coming to taxpayers as 'Invalid summary payload', while trying to file the Form GST CMP 08 through EVC, has been corrected.</li> <li>· Taxpayers can now file 'NIL' Form GST CMP 08.</li> <li>· Status shown as 'not filed' to Taxpayers, who have already filed Form GST CMP 08 for the period April to June, 2019, has been corrected.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 47. | Return- GSTR 1 deletion of invoice   | Taxpayer                                                                                         | Now taxpayer can delete an invoice (if so needed), in their Form GSTR 1, which are issued to recipient taxpayers, whose registration is cancelled (ie in cases where date of registration cancellation is after date of issuance of invoice).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 48. | Return- Invoices issued to Cancelled | Taxpayer                                                                                         | Now taxpayer cannot provide details of an invoice, with a date, which is after the registration cancellation date of the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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|     | taxpayers                                    |                                                                                                                                 | recipient taxpayer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 49. | New Return – Preparation of GST ANX 1 Online | Taxpayer                                                                                                                        | Error coming to taxpayers, while clicking on the Proceed button in new returns (trial), has been corrected (error coming after selecting Financial year : 2019-20 , Return Filing Period as July , Form / Return as GST as ANX1 – Annexure of Supplies, preparation mode as Online).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 50. | Adjudication                                 | Taxpayer                                                                                                                        | Now taxpayer has to fill tax period 'FROM' to ' TO' mandatorily, to fill the Form GST DRC-03.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 51. | New Return (Trial)                           | Online Preparation of Annexure of supplies (GST ANX-1) and Annexure of Inward Supplies (GST ANX-2) & changes in offline utility | <ul style="list-style-type: none"> <li>Supplier taxpayers can now fill in details of tables 3A (Business-to-Consumer (B2C) details), table 3B (Business-to-Business (B2B) details) &amp; table 3H (Details of Supplies attracting Reverse Charge) in their Form GST ANX 1, online, on the GST Portal. On saving these details by Supplier Taxpayer records of Form GST ANX-1 will automatically flow to GST ANX 2 of the recipient taxpayer.</li> <li>Table 3A of GST ANX-2 of the Recipient Taxpayer will thus get auto-populated. The Recipient Taxpayer can now take 'Action' (Accept / Reject / Pending) on Form GST ANX-2, online and save it.</li> <li>New features has been made available in the Offline Tool as given below: <ul style="list-style-type: none"> <li>Ø On import of excel file in offline tool to prepare GST ANX-1, the error file containing erroneous records, if any, will be generated. These records can be exported into an excel file for rectification and after rectification the excel file can be re-imported into offline tool.</li> <li>Ø Records 'Mark for Delete' in GST ANX-1 using offline tool, can now be uploaded on GST Portal using JSON file by supplier taxpayer, to delete such records.</li> <li>Ø The offline tool will now throw error if HSN code is wrongly entered or is non-existent.</li> <li>Ø GST ANX 2 &amp; Matching Tool: Facility to 'Refine Matching Result', using tolerance limit and approximation logic, is now made available in offline tool. Now taxpayers can select limits, using which they can match the records, while matching purchase register details with GST ANX 2 (downloaded from GST Portal).</li> </ul> </li> <li>For more details on New Return Offline Tool (Trial) click the link <a href="https://dashret.gst.gov.in/dashret/trial">https://dashret.gst.gov.in/dashret/trial</a> .</li> </ul> |
| 52. | TDS/TCS Deductor & Temp Registrants          | Adding of Bank Account details by TDS/TCS Deductors & Temp Registrants                                                          | TDS/TCS Deductors & Temp Registrants can now add bank account details by a non-core amendment in their registration application to file for refund.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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| 53. | Miscellaneous                                | Addition of Legal Name on Search of a taxpayer  | In the "Search Taxpayer functionality" available on GST Portal, Trade Name of the taxpayer will also be now made available as part of taxpayer profile.<br><b>Home&gt; Search Taxpayer&gt; Search by GSTIN/UIN</b> |
| 54. | Returns                                      | Returns- filing by Casual taxpayers             | Casual taxpayers who were inactive can now access their returns dashboard to file their returns.                                                                                                                   |
| 55. | Returns                                      | Returns - Viewing ISD invoices                  | Taxpayers can now view details of ISD invoices, without any error.                                                                                                                                                 |
| 56. | Returns                                      | Returns – Viewing details in Form GST CMP-08    | Taxpayers can now view GSTIN, Trade Name, F.Y. and Status on the landing page of Form GST CMP-08.                                                                                                                  |
| 57. | Returns                                      | Returns- error while offsetting ITC             | Error coming to taxpayers while offsetting ITC, as per cross utilization rules in Form GSTR3B, has been rectified.                                                                                                 |
| 58. | Registration                                 | Registration- Filing Clarification              | Error coming to taxpayers, while filing clarifications on registration application and while Registering or Updating DSC, has been corrected.                                                                      |
| 59. | Registration                                 | Registration                                    | Effective date of registration of a taxpayer, in pre-login and post-login, has been corrected.                                                                                                                     |
| 60. | Registration                                 | Registration Certificate of TDS                 | Certain fields of Registration Certificate of TDS, coming as blank in cases of deemed approval of registration, has been corrected.                                                                                |
| 61. | Registration                                 | Registration – Core Amendment                   | Blank page coming to taxpayers having a non-Indian authorized signatory partners/promoters, while doing a Core Amendment of registration application, has been corrected.                                          |
| 62. | Registration                                 | Registration- Amendment                         | Private Limited Companies can now do non-core or core amendment of registration through DSC only.                                                                                                                  |
| 63. | Registration                                 | Registration Certificate for Migrated taxpayers | Legal name coming as blank in registration certificate for migrated taxpayers has been corrected.                                                                                                                  |
| 64. | Registration – Search Taxpayer               | Tax payer                                       | Error that both State and Centre Jurisdictions were getting displayed in red color has been corrected in Search Taxpayer functionality.                                                                            |
| 65. | Registration- Amendment                      | Tax payer                                       | While filing Amendment of non-core fields in Registration, PAN has been indicated (in asterisk) as mandatory filed.                                                                                                |
| 66. | Registration- Adding a foreign Promoter      | Tax payer                                       | Error coming to taxpayers while entering details of a foreign promoter in registration application (when promoter is authorised signatory also) has been corrected.                                                |
| 67. | Return- GSTR 2A error in invoice view        | Tax payer                                       | Now taxpayer can view counter party invoices in their Form GSTR 2A without an error.                                                                                                                               |
| 68. | Return-ITC 02 filing with DSC                | Tax payer                                       | Now taxpayer can file their Form GST ITC 02 with DSC, without an error.                                                                                                                                            |
| 69. | Assessment- Reply to SCN in cases of penalty | Tax payer                                       | Now taxpayer can file reply to the Show cause notice issued, for imposition of penalty, in form 'GST DRC-06'.                                                                                                      |
| 70. | Return                                       | Tax payer                                       | Error coming to taxpayers, while amending invoices reported in the return period of October of Form GSTR 1, has been rectified.                                                                                    |
| 71. | Return                                       | Tax payer                                       | Error coming to taxpayers, on filing page of Form GSTR 1 that "Summary for filing is not generated or not available at this time", has been rectified.                                                             |



|     |                                                       |                                               |                                                                                                                                                                                                                                                                         |
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| 72. | Return                                                | Tax payer                                     | Error coming as "System computed summary is in progress" and GSTR9/9A files not enabled for some taxpayers has been rectified.                                                                                                                                          |
| 73. | Return                                                | Tax payer                                     | Invoices will now appear in the same month of Form GSTR 2A of the receiver (the month) in which it has been uploaded by the ISD.                                                                                                                                        |
| 74  | Registration – Non Core amendment of Business details | Tax payer                                     | Error coming to taxpayers that 'required fields are not filled', during filing non-core amendment while changing details in Business Detail tab, has been corrected                                                                                                     |
| 75  | Registration- RC of Casual Taxpayer                   | Tax payer                                     | Registration Certificate of Casual Taxpayer will now show Type of Registration as 'Casual' instead of 'Regular' as was shown earlier.                                                                                                                                   |
| 76  | Registration- opening of New Registration page        | Tax payer                                     | On click of "Application for filing clarification" in pre login Services menu the users will now be navigated to New Registration page.                                                                                                                                 |
| 77  | Registration- Cancellation                            | Tax payer                                     | Error coming to taxpayers while applying for cancellation of registration has been fixed.                                                                                                                                                                               |
| 78  | GSTP– Log out option                                  | Tax payer                                     | Now GSTP will get an option to log out from the Taxpayer profile page also.                                                                                                                                                                                             |
| 79  | Refund- Bank Account Details                          | Tax payer                                     | Refund application cannot be filed by taxpayer without giving bank account details.                                                                                                                                                                                     |
| 80  | Refund- Statement upload                              | Tax payer                                     | Error coming to taxpayers while uploading statement has been fixed, in cases of refund for export of services with payment of tax and on account of refund by supplier of deemed export.                                                                                |
| 81  | Refund- ARN                                           | Tax payer                                     | Issue of two different taxpayers getting same ARN, while filing their refund application, has been corrected.                                                                                                                                                           |
| 82  | Refund- Amount becoming zero                          | Tax payer                                     | Refund amount becoming zero, while filing refund application, has been corrected.                                                                                                                                                                                       |
| 83  | Registration                                          | TDS                                           | TDS Registrants whose constitution of business is "Authority or board or Any other body notified by Central/State Government or statutory body/ government agencies" can now download their registration certificate.                                                   |
| 84  | Registration                                          | GSTP                                          | GSTP will now get intimation about disengagement of their services as and when done by a taxpayer.                                                                                                                                                                      |
| 85  | Search Taxpayer facility on GST Portal                |                                               | Search Taxpayer facility on GST Portal will now show return filing details of a taxpayer only when the relevant button (provided for showing its details) is clicked. (This is done to take care of performance issues on the portal during peak return filing period.) |
| 86  | Return                                                | Tax payer                                     | Taxpayer who have not filed their Form GSTR 1 for the month of March, 2019 can now amend invoices of July, 2017 also, as drop down will appear for making amendments in the invoices of the July, 2017 month.                                                           |
| 87  | Return                                                | Numeric character only in Shipping bill field | Shipping bill field in Form GSTR 1 will now accept only numeric character(in the cases of copy & paste to populate the field).                                                                                                                                          |
| 88  | Return                                                | Form GSTR 10                                  | User can now delete invoices online, in Form GSTR 10 starting                                                                                                                                                                                                           |



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|    |                                                                |                                                     | with serial number '0' (zero).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 89 | Return                                                         | Form GSTR 9                                         | Now a message is also shown to taxpayer that Form GSTR-2A has been compiled on the basis of Form GSTR-1 filed upto ----- date and next updation will happen on ----- date. Now updations of Form GSTR-2A is being done on weekly basis.                                                                                                                                                                                                                                                                                                |
| 90 | Registration                                                   | TDS                                                 | Option available in constitution of business as "Any other body notified by committee" in Business details screen for TDS registration has been corrected to "Authority or board or Any other body notified by Central/State Government".                                                                                                                                                                                                                                                                                              |
| 91 | Registration                                                   | TDS                                                 | Now a person desiring to take more than 35 registrations as TDS in a state, on same PAN, can do so. <i>(the 14th character of GSTIN in such cases will be " K ")</i>                                                                                                                                                                                                                                                                                                                                                                   |
| 92 | Registration – UIN and Consulate or Embassy of Foreign country | Tax payer                                           | Email & SMS sent to UIN and Consulate or Embassy of Foreign country taxpayers. after filing Part A of registration application. has been corrected.                                                                                                                                                                                                                                                                                                                                                                                    |
| 93 | Registration                                                   | Tax payer                                           | Core amendment of Legal name & trade name of a taxpayer, will now be correctly reflected in registration after its approval.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 94 | Return                                                         | Form GSTR 6                                         | Defect of filing of Form GSTR 6, without paying late fees, has been fixed. The taxpayers who have filed it( without payment of late fees), will now be required to pay up the late fee while filing next return.                                                                                                                                                                                                                                                                                                                       |
| 95 | Return                                                         | Offline Utility for filing of Form GSTR-9A          | Offline utility of Form GSTR-9A is made available in the download section of GST Portal for the composition taxpayers. The excel based offline utility is designed to help composition taxpayers to prepare their Form GSTR-9A offline.<br><br>(refer Section 44(1) of the CGST Act, 2017 & Rule 80(1) of the CGST Rules, 2017 )                                                                                                                                                                                                       |
| 96 | Return                                                         | Online filing of Form GSTR-9C & its Offline Utility | <ul style="list-style-type: none"> <li>Facility for online filing of Form GSTR-9C, Audited Annual Accounts and Reconciliation Statement, has been made available on GST Portal to the taxpayers.</li> <li>Offline utility of Form GSTR-9C is also made available in the download section of GST Portal for the taxpayers. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-9C offline.</li> </ul><br>(refer Section 35(5) & 44(2) of the CGST Act, 2017 & Rule 80(3) of the CGST Rules, 2017 ) |
| 97 | Return- Form GSTR 4                                            | Tax payer                                           | Error coming to composition taxpayers, while uploading credit/debit note related to Intra State supply while filing Form GSTR 4 online, has been corrected.                                                                                                                                                                                                                                                                                                                                                                            |
| 98 | Return-Form GSTR 1                                             | Tax payer                                           | <ul style="list-style-type: none"> <li>Taxpayers can now import B2CL section &amp; CDNRA/CDNURA invoices into offline tool (while preparing Form GSTR 1) from excel/csv through Import Excel option, by using the new updated offline tool.</li> <li>Taxpayers can now fill cess for SEZ supplies made with payment of tax into offline tool (while preparing Form GSTR 1), by using the new updated offline tool.</li> <li>Taxpayers can now import invoices of financial year</li> </ul>                                             |

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|     |                                            |                                                                  | <p>2017-18 through import excel/csv into offline tool ( while preparing Form GSTR 1).</p> <ul style="list-style-type: none"> <li>Now, Taxpayer will not be able to change invoice date, if credit / debit note has been uploaded against it, while filing Form GSTR 1.</li> <li>Taxpayer can now upload only a regular invoice of an ISD counter party while filing Form GSTR 1.</li> <li>Taxpayer will be shown a message to use offline tool if they attempt to file more than 500 credit / debit notes, while filling Form GSTR 1 online.</li> </ul> |
| 99  | Return-Form GSTR 10                        | Tax payer                                                        | Now, Proceed to File button will appear as disabled after filing of Final Return Form GSTR 10.                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 100 | Return- Form GSTR 8                        | Tax payer                                                        | Deductor taxpayer can now amend details in Form GSTR 8 of the previous month of a particular taxpayer, even if that taxpayer has filed his GSTR 2X of that particular month and details has been rejected by deductee (and is being amended by deductor).                                                                                                                                                                                                                                                                                               |
| 101 | Registration – other notified persons      | Tax payer                                                        | PAN has been made mandatory while filing details of Authorized Signatory on Registration page for Other Notified Person during registration.                                                                                                                                                                                                                                                                                                                                                                                                            |
| 102 | Registration – TCS & TDS taxpayers         | Tax payer                                                        | Issues coming to TDS and TCS taxpayers after filing Amendment of core fields and Non-Core fields in registration has been fixed.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 103 | Assessment & Adjudication- Form GST DRC 03 | Tax payer                                                        | Two additional options of annual returns and reconciliation statements has been provided to taxpayers in drop down of cause of payment field in Form GST DRC 03 for making payments.                                                                                                                                                                                                                                                                                                                                                                    |
| 104 | Registration- composition taxpayers        | Tax payer                                                        | An application saved by a composition taxpayer for withdrawal from composition scheme will be automatically purged from Portal after 15 days.                                                                                                                                                                                                                                                                                                                                                                                                           |
| 105 | Refund-for any other reason                | Tax payer                                                        | Error coming to taxpayers while filing refund for any other reason has been corrected. Now only <b>!</b> and <b>!</b> special characters are allowed to be entered in the reason textbox.                                                                                                                                                                                                                                                                                                                                                               |
| 106 | Refund- Export                             | Tax payer                                                        | Error coming to taxpayers while uploading statements during filing of refund in case of "Export of Services With Payment of Tax" and "Supplies made to SEZ units/ developers With Payment of Tax", has been corrected.                                                                                                                                                                                                                                                                                                                                  |
| 107 | Composition                                | Opting for Composition scheme w.e.f 01.04.2019 (Form GST CMP 02) | <p>Option for Opting in for composition scheme, with effect from the first day of the next financial year 2019, in Form GST CMP - 02, for normal registered taxpayers has been made available on the GST Portal.</p> <p>(refer Section 10 of the CGST Act, 2017 &amp; Rule 3(3) of the CGST Rules, 2017)</p>                                                                                                                                                                                                                                            |
| 108 | API                                        | Release of API                                                   | <ul style="list-style-type: none"> <li>API related to Assessment &amp; Adjudication has been released</li> <li>API changes has been made so that Adjudicating Authority/Revisionary Authority can issue Appeal Order/Revision Order with Place of supply</li> </ul>                                                                                                                                                                                                                                                                                     |

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| 109 | Refunds FO - Prod Fixes |                                 | <p>1. Refunds Specification text field for "Any Other" refund reason validation change</p> <p>2. For Refund Types "Export With Payment of Tax" and "SEZ With Payment of Tax", Taxpayer getting Error FCAS1007 during Statement upload</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 110 | Appeal                  | Issuance of Rectification Order | <p>Appellate Authority/Revision Authority can now issue Rectification Order after an Appeal Order/Revision Order has been issued by them.</p> <p>(refer Section 161 of the CGST Act, 2017)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 111 | Registration            | Taxpayer                        | Suo-moto cancelled taxpayers were not able to file revocation of cancelled registration application, as they were asked to file return after the month (also), in which cancelation order was issued (till filing of this application) and same ( the later months) was also not shown in drop down list for filing. This defect has been fixed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 112 | Return                  | Taxpayer                        | If CGST balance had a decimal value, then while offsetting GSTR3B liabilities, by cross utilization of IGST amount, error which was coming to taxpayers has now been fixed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 113 | Payment                 | Taxpayer                        | When taxpayers gets credit entry through Form GSTR-2X (filed by another taxpayer) and he/she tries to create challan through Payment section, the system was throwing error. This defect has been fixed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 114 | Registration            | Taxpayer                        | <p>□ In some suo moto cancelled registrations, the respective taxpayers were not able to open the application of revocation of cancelled registration. This defect has been fixed and error of "access denied" has been resolved. These taxpayers can now access and file application of revocation of canceled registration.</p> <p>□ In track application status of Registration (after a Registration Application has been filed) the wordings of message having texts on screen "in 7 days" has been replaced by "in 7 working days".</p> <p>□ Error message for taxpayers has been corrected, when taxpayer is trying to get their username through forgot username functionality (when authorized signatory has been changed by the tax officials).</p> <p>□ Error message for taxpayers for first time login has been corrected. Thus instead of message "invalid username or password. Please try again" new message which will come will be "enter valid username".</p> |
| 115 | Payment                 | Taxpayer                        | <p>□ Confirmation Email sent to taxpayers from GST Portal of net banking payments contained some details of Credit card/Debit card, which has now been removed from the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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|     |                      |                                                              | <p>contents of the mail body.</p> <p>□ Taxpayer were earlier able to generate challan with negative values. This defect has been fixed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 116 | Appeals and Revision | Auto Approval of Appeal filed by Tax payer or Tax Department | <ul style="list-style-type: none"> <li>Application for appeal has to be submitted by the Appellant (Taxpayer or Tax Department) to the First Appellate Authority. The appellant also needs to submit certified copies within &lt;7&gt; days from the date of application or within the time limit allowed. The Appellate Authority may either admit the appeal by issuing Final Acknowledgement or reject the application.</li> <li>In case Appellate Authority fails to issue final acknowledgment to the appellant within stipulate time, then a system generated Final Acknowledgement will now be issued to the appellant with a remarks "subject to validation of certified copies".</li> </ul> |
| 117 | API                  | Release of API related Assessment to & Adjudication          | <ul style="list-style-type: none"> <li>Assessment of Non-filers of Returns</li> <li>Summary Assessment</li> <li>Rectification of Mistakes</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 118 | Return               | Removal of validation of 2% in Form GSTR-7                   | <ul style="list-style-type: none"> <li>At the time of filing of Form GSTR 7, as of now, system checks if total amount deducted is 2% of the taxable value or not.</li> <li>This check in table 3 and 4 in Form GSTR-7 is removed now. TDS Deductor will be free to report any value under CGST, SGST or IGST columns. System will not check if the amount reported is 2% of the amount paid to the deductee or not and if the CGST and SGST amount are deducted equally or not. Same is implemented in offline utility also.</li> </ul>                                                                                                                                                              |
| 119 | Return               | Population of Data from EWB System into Form GSTR-1          | <p>At the time of generating e-Way Bill for outward supply, taxpayers enters the detail of outward supplies such as invoice number, date, Quantity, Value, Tax, HSN code, and Consignee GSTIN etc.</p> <p>Taxpayers can now easily import these details of outward supply invoices, as indicated in the-Way Bill, at the time of preparation of Form GSTR-1, by clicking the "Import EWB Data" button, on the GST Portal.</p> <p>On the GST Portal, the "Import EWB Data" button has been added in the following files of the Form GSTR-1 page :</p> <p>➤ 4A, 4B, 4C, 6B, 6C - B2B Invoices</p>                                                                                                      |

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|     |                           |                                                                                      | <p>➤ 5A, 5B - B2C (Large) Invoices</p> <p>➤ 12 - HSN-wise-summary of Outward Supplies</p> <p>The FAQs and Manual for Importing Invoices from e-Way Bill System into Form GSTR-1 is available at link, as given below:</p> <p>FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a></p> <p>User-Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a></p> |
| 120 | Assessment & Adjudication | Furnishing details of security/ surety                                               | <p>Taxpayer can now furnish details of security/ surety in prescribed form on GST Portal. After submitting the form online, they are required to furnish hard copy of original bank guarantee/ surety/ security to the proper officer.</p> <p><i>(refer Rule 98(4) of the CGST Rules, 2017 &amp; Form GST ASMT-05)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 121 | API                       | Release of related Assessment Adjudication API to &                                  | <p><input type="checkbox"/> Related to Unregistered persons</p> <p><input type="checkbox"/> Related to Voluntary Payment</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 122 | Prosecution & Compounding | Application for compounding of offence                                               | <p>Taxpayer can now submit an application for compounding of offence to Commissioner on GST Portal.</p> <p><i>(refer Rule 162(1) of the CGST Rules, 2017 &amp; Form GST CPD-01)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 123 | Appeals and Revision      | Filing of application for rectification of an order passed by an appellate authority | <p>An application, for rectification of an order, passed by an appellate authority, by a taxpayer, has been made available on GST Portal.</p> <p><i>(refer Section 161 of the CGST Act, 2017)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 124 | Refund                    | Download of notified statements & supporting documents                               | <p>Taxpayer can upload notified statements and 5 supporting documents at the time of filing of refund application, RFD-01A. These statements and the refund application are now available for download to all tax officials ( of both Model I &amp; II states &amp; CBIC).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|     |                           |                                                                                                        | Note: Model-1 States and CBIC will have to use "download document" API for fetching the same and develop the facility for making them available to the refund processing officers on the back-office portal of their systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 125 | Registration              | Bank details not to be provided while filing registration application by Normal, OIDAR & NRTP Taxpayer | Normal, OIDAR & NRTP Taxpayers applying for a fresh registration application, are now not required to give bank details, while filing it. They can give this detail later on by filing a non-core amendment of registration application.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 126 | Registration              | Non-Core Amendment of Registration for GSTP                                                            | Facility has been provided on the GST Portal to GSTPs, for applying for Non-Core Amendments in their Registration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 127 | Composition               | Reply to SCN for compulsory withdrawal from Composition Scheme                                         | <p>If proceedings for compulsory withdrawal from Composition Scheme is initiated by a Tax Official, against a composition taxpayer, then composition taxpayer can now reply to such SCN issued on GST Portal.</p> <p>(refer Rule 6(5) of the CGST Rules, 2017 &amp; Form GST CMP -06)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 128 | Payment                   | Preferred banks list for taxpayer for making payment                                                   | <p><input type="checkbox"/> Now upto 6 preferred banks will be shown to a taxpayer while making e-Payment on GST Portal.</p> <p><input type="checkbox"/> When Taxpayer makes the first payment from GST portal, the selected bank will automatically get updated in the Preferred Banks list.</p> <p><input type="checkbox"/> Every time Taxpayer will make payment from a different bank it will be updated in the Preferred Banks list.</p> <p><input type="checkbox"/> When a Taxpayer already having 6 banks in its preferred banks list, makes a payment with 7th bank, then that 7th bank will be added in the preferred banks and the least used bank will be removed from the list.</p> <p><input type="checkbox"/> Taxpayer can delete any of the preferred banks at any point of time.</p> |
| 129 | Assessment & Adjudication | Cross empowerment of Tax Officials, within a State/ UT                                                 | <p>As of now, Assessment can be done by jurisdictional authorities only, as per allocation of taxpayers. State authorities cannot issue orders against a taxpayer assigned to Centre and vice versa. Normally, an application filed by taxpayer would be forwarded to the jurisdictional authorities concerned, meaning thereby that if a taxpayer (who is assigned to Centre) files any application, the same should be made available to officers of Centre.</p> <p>Now this validation that State officer can assess taxpayers</p>                                                                                                                                                                                                                                                                |



assigned to the concerned State only ( & vice versa) has been removed. Thus CBIC officials can now do assessment of a taxpayer assigned to a State (& vice versa), **within the jurisdiction of a State/ UT**. CBIC or Model I States can now upload assessment orders, through API, irrespective of whether taxpayer is assigned to Centre or State/UT. Summary of the order in Form GST DRC-07, can now be uploaded by Model I States and CBIC officers through G2G APIs. Similarly, Model II State officers can also make assessment orders and upload summary in Form GST DRC-07, of the taxpayers assigned to Model I States or Centre.

If the reply is filed consequent to a SCN or any notice, the same should be made available to the authority which has issued the said SCN or notice. Thus, if Form GST DRC-03 is filed consequent to issue of SCN, the same should be made available to the authority which has issued the same for issuance of Drop Proceedings order in Form GST DRC-05.

Proceedings relating to scrutiny, summary assessment, determination of tax (73, 74), tax collected but not paid (76) and penalty etc. can be launched by any of the authority (State or Centre). Assessment of remanded cases will be handled by the authority which has issued the original order. Rectification of the order will also be carried out by the same authority.

Form GST DRC-07 consequent to enforcement proceedings u/s 129 or 130 can be uploaded by any authority irrespective of the registration approval authority of the taxpayer. For example, if a vehicle impounded by State authority and the taxpayer is assigned to Centre, in such cases, State authority can now upload the details of demand through GST DRC-07.

Liability Register will be updated for Model I States and CBIC through API whereas for Model II States, the access will be directly through the portal.

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| 130 | Refund | Filing of Monthly Refund applications by Quarterly Return filers | <p>As of now, taxpayers filing returns quarterly can file refund application on quarterly basis only. The system validates whether the tax payer has filed Form GSTR-1 and Form GSTR-3B for the corresponding period or not.</p> <p>As the functionality for filing quarterly refund application was implemented in production recently and earlier these taxpayer were filing refund application on monthly basis, so when they were trying to file refund application for <b>rest of the month of that quarter</b>, tax payers were getting an error message that "Refund has already been applied for January/February 2017-18 in the selected period. Please update selection to exclude already filed periods". Due to this error, the taxpayers who have already filed refund for say period Jan/Feb 2018 were not able to file refund application for March 2018.</p> |
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|     |                           |                                                                                                  | Now, the restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these tax payer would <b>also be able to file refund application on monthly basis</b> . This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed.                                                                                                                                                                                                                                                                                                                                                                                                    |
| 131 | Prosecution & Compounding | Intimation about initiation of Prosecution Proceedings                                           | Tax official can (outside the system) file a complaint with the First Class Judicial Magistrate/Court for prosecution against a taxpayer. Taxpayer will be <b>notified</b> about initiation of prosecution on his dashboard and via Email / SMS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 132 | GST Practitioner          | Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer                                    | Tax payers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them. The GSTP can save draft of the appeal application form. The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 133 | Advance Ruling            | Appeal against the Advance Ruling given the Authority                                            | Once an advance ruling is issued by the authority and if the <b>applicant or the taxpayer</b> is aggrieved by such an advance ruling, they <b>can file appeal</b> before the appellate authority.<br><br><i>(refer Section 100 of the CGST Act, 2017)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 134 | Advance Ruling            | Rectification of mistake in the order by the advance ruling authority or its appellate authority | If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant, within a period of six months from the date of the order. The <b>applicant/appellant can make an application</b> to the authority/ appellate authority for rectification of the mistake.<br><br><i>(refer Section 102 of the CGST Act, 2017)</i> |
| 135 | Assessment & Adjudication | Rectification of mistake in order by the Adjudicating Authority                                  | Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority on the basis of suo-moto rectification or upon receipt of application from taxpayer, within a period of six months from the date of issue of such order. <b>Rectification request can be given by taxpayer</b> within 3 months from date of issue of order.<br><br><i>(refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 &amp; Form GST DRC-08)</i>                                                                                                                                                                                                                                                  |
| 136 | Payment                   | Over the Counter (OTC) Payment                                                                   | · Presently, Normal GSTINs, who has selected their Constitution of Business as "Government Department" or "Others" in Registration Form, are able to create an OTC challan of more than Rs 10,000, in a Tax Period, on GST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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|     |                     |  | <p>Portal.</p> <ul style="list-style-type: none"> <li>But other Users (irrespective of their Constitution of Business) are not able to create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal.</li> <li>Now, <b>every</b> taxpayer can create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal, in <b>both</b> pre-login &amp; post login modes (<i>System check to limit OTC challan amount has been removed</i>).</li> </ul> <p>(refer Law Committee MoM of 31/10/2018)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 137 | e-WAYBILL<br>pORTAL |  | <ol style="list-style-type: none"> <li><b>Checking of duplicate generation of e-way bills based on same invoice number:</b> The e-way bill system is enabled in a way that if the consignor has generated one e-way bill on the particular invoice, then he or consignee or transporter will not be allowed to generate one more e-way bill on the same invoice number. If the transporter or consignee has generated one e-way bill on the consignor's invoice, then if any other party (consignor, transporter or consignee) tries to generate the e-way bill, the system will alert that there is already one e-way bill for that invoice, and further it allows him to continue, if he wants.</li> <li><b>CKD/SKD/Lots for movement of Export/Import consignment:</b> CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import &amp; Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.</li> <li><b>Shipping address in case of export supply type :</b> For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.</li> <li><b>Dispatching address in case of import supply type :</b> For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code</li> </ol> |

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|     |                           |                                                                                            | <p>can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country.</p> <p>5. <b>Enhancement in 'Bill To – Ship To' transactions:</b> EWB generation is now categorized to four types - Regular and Bill to Ship to, Bill from Dispatch from &amp; combination of both.</p> <p>6. <b>Changes in Bulk Generation Tool:</b> Facility of EWB generation through the Bulk Generation Tool has been enhanced.</p> <p>For more information please click on <a href="#">Attachment</a></p>                                                                                                                                                                                                                                               |
| 138 | Assessment & Adjudication | <p>Form GST ASMT- 01, 03 &amp; 05</p> <p><b>Application for Provisional Assessment</b></p> | <p><input type="checkbox"/> If taxpayer is unable to determine either the value or tax rate for the goods / services dealt in, then he/she can now file an application to the jurisdictional tax officer for provisional assessment.</p> <p><input type="checkbox"/> Taxpayers have also been provided with facility to reply to notice seeking additional information, by the tax official, on an application for provisional assessment made.</p> <p><input type="checkbox"/> In case application is accepted and provisional assessment order is issued, taxpayer can now submit security to officer (both online and offline) and start making payment of tax due in periodical return, as specified in the order.</p> <p><i>(refer Section 60 of CGST Act, 2017 and Rule 98 of CGST Rules 2017)</i></p> |
| 139 | Assessment & Adjudication | <p>Form GST ASMT- 08</p> <p><b>Application for Release of Security</b></p>                 | <p><input type="checkbox"/> After finalisation of provisional assessment process, with the issue of final assessment order, taxpayer can now file application for withdrawal of security.</p> <p><i>(refer Section 60 of CGST Act, 2017 and Rule 98 (6) of CGST Rules 2017)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 140 | Assessment & Adjudication | <p>Form GST ASMT- 11</p>                                                                   | <p><input type="checkbox"/> In case any discrepancy is found in return furnished by registered person, on the basis of risk parameters or by initiation of suo-moto process, tax officer can issue a notice, informing the user of such discrepancies and seek</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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|     |                           |                                                                                   | <p>clarification from that person.</p> <p><input type="checkbox"/> Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the tax officer or furnish an explanation for the discrepancy. This facility has now been made available to taxpayers.</p> <p><i>(refer Section 61 of CGST Act, 2017 and Rule 99(2) of CGST Rules 2017)</i></p>                                                                   |
| 141 | Assessment & Adjudication | Form GST ASMT- 17                                                                 | <p>Taxpayers have been provided with a facility to file an application for withdrawal of the summary assessment order on the GST Portal.</p> <p><i>(refer Section 62 of CGST Act, 2017 and Rule 100(4) of CGST Rules 2017)</i></p>                                                                                                                                                                                                                                                                          |
| 142 | Appeals and Revision      | <p>Date of Hearings &amp; Adjournments</p> <p><i>Generation of Cause list</i></p> | <p><input type="checkbox"/> When a date of personal hearing is granted by the First Appellate Authority/ Revisional Authority or a hearing is adjourned, the same is communicated to both the parties on the GST Portal.</p> <p><input type="checkbox"/> A Cause list of all such dates is maintained in the GST Portal, on real time basis. This Cause list can be Printed/ Saved in PDF by taxpayers.</p>                                                                                                 |
| 143 | Refund                    | Refund workarounds                                                                | <p>Facility to claim Refund on account of export of services with payment of tax, has been enabled on GST Portal for the taxpayers (Alternate Flow-02), with upload of statement 2.</p> <p><i>(refer Section 54(1) of CGST Act 2017 &amp; Rule 89 (2) ( c) of the CGST Rules, 2017)</i></p>                                                                                                                                                                                                                 |
| 144 | Refund                    | Refund workarounds                                                                | <p>Facility to claim Refund on account of assessment/provisional assessment/ appeal/ any other order, has been enabled on GST Portal for the taxpayers (Alternate Flow-04).</p> <p><i>(refer Section 54(1) of CGST Act 2017)</i></p>                                                                                                                                                                                                                                                                        |
| 145 | Refund                    | Change of BRC/FIRC validations in Statement -3 (AF-03)                            | <p>The following changes in validations in statement -3 has been done, while applying for Form RFD 01A, for refund of ITC accumulated due to Exports of goods / services- Without payment of Tax :</p> <p><input type="checkbox"/> The date of FIRC/ BRC for export of services in the statement 3 to be uploaded can be before the date of invoice.</p> <p><input type="checkbox"/> One invoice can be associated with several FIRC/BRC in the statement 3 to be uploaded with the refund application.</p> |
| 146 | API                       | Release of API related to Recovery                                                | <p><input type="checkbox"/> Get Case for Recovery</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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|     |              |                                                                                                                      | <input type="checkbox"/> Recovery - Notice<br><input type="checkbox"/> Recovery - Certificates or Orders<br><input type="checkbox"/> Recovery - Reply to Notice<br><input type="checkbox"/> Update Recovery Status<br><input type="checkbox"/> Update Mode of Recovery status<br><input type="checkbox"/> Payment towards Demand                                                                              |
| 147 | Registration | Form GST REG-14                                                                                                      | Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for Amendment in Registration of Core fields.                                                                                                                                                                                                                                                                   |
| 148 | Refund       | Filing of refund & upload of prescribed statement for supplies made to SEZ unit/ SEZ Developer (with payment of tax) | <p>Taxpayers filing refund application on account of supplies made to SEZ unit/ SEZ Developer, with payment of tax has now been provided with facility to apply for refund with upload of statement 4 .</p> <p><i>(refer Section 54(3) of CGST Act 2017)</i></p>                                                                                                                                              |
| 149 | Refund       | Refund workarounds                                                                                                   | <p>Facility to claim Refund on account of excess payment of tax (if any),has been enabled on GST Portal for the taxpayers (Alternate Flow-11).</p> <p><i>(refer Section 54(1) of CGST Act 2017)</i></p>                                                                                                                                                                                                       |
| 150 | Refund       | Refund workarounds                                                                                                   | <p>Facility to claim Refund on account of any other reason has been enabled on GST Portal for the taxpayers (Alternate Flow-12).</p> <p><i>(refer Section 54(1) of CGST Act 2017)</i></p>                                                                                                                                                                                                                     |
| 151 | Refund       | Auto population of refund amount in case of refund of Excess Balance in Electronic Cash Ledger                       | Facility to claim Refund on account of Excess Balance in Electronic Cash Ledger in Form RFD- 01A, has been enhanced. The balance available in the Electronic Cash Ledger, will now be auto populated in the table of form RFD- 01A, for the taxpayer to claim refund. But the figures will be editable i.e. the amount to be claimed as refund can be reduced, but it cannot be enhanced (Alternate Flow-01). |
| 152 | API          | Release of API related to Application for Amendment in Registration of Core fields for NRTP/OIDAR/TDS/TCS taxpayers  | <ul style="list-style-type: none"> <li>· Get Application - Submit</li> <li>· Get Application - Resubmit</li> <li>· Update Registration Status-Approve, SCN and Reject</li> <li>· Get ARN Update-SCN, Approve, Reject;</li> <li>· Get Entity</li> </ul>                                                                                                                                                        |

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|     |         |                                                                                          | <ul style="list-style-type: none"> <li>Get Alert</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 153 | Return  | Facility to download TCS data of Form GSTR-2A to an Excel file                           | Taxpayer were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that Excel file in a different sheet.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 154 | Payment | Challan of ISD registrants - (disabling of minor heads - tax, interest & others)         | <p>All Major heads (CGST, IGST, Cess, SGST/UTGST) and all Minor heads (Tax, Interest, penalty, Fee and Others) are enabled during challan generation, for all type of Users on GST portal, in both pre and post login mode.</p> <p>Now, For ISD (Input Service Distributors) users only Fee and Penalty minor heads will be enabled in challan (under all Major heads (CGST, IGST, Cess, SGST/UTGST)). Rest all other minor heads (Tax, Interest, Others) will remain disabled under all Major Heads (and ISD Users will not be able to enter amount under Tax, Interest and Others minor heads).</p>                                                                                                   |
| 155 | Payment | Acceptance of CIN generated in case of Net Banking even after expiry of CPIN for payment | <p>Presently, for making payment if Taxpayer created a challan in E-payment mode and initiated payment within the expiry period of CPIN, but bank generated CIN after expiry of CPIN, then GST system does not accepts that CIN.</p> <p>Now modification on the portal is done for acceptance of CIN generated in case of Net Banking (E-Payment), even after expiry of CPIN, if payment is initiated before expiry of CPIN and where</p> <ul style="list-style-type: none"> <li>Taxpayer generated a CPIN in E-payment (Net Banking) mode.</li> <li>Taxpayer initiated payment through Net Banking before the expiry of CPIN.</li> </ul> <p>( refer <a href="#">attached</a> document for details)</p> |
| 156 | Payment | Masking of data in challan                                                               | At the time of generation of challan, Mobile No, email-Id and address of tax payer will now be masked for data security.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 157 | Return  | Offline Utility of Form GSTR-10                                                          | <p>Offline utility of Form GSTR-10 (Final Return) is now available in the download section of GST portal. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-10 offline.</p> <p><i>(Form GSTR-10 is to be filed by the registered taxable persons once registration has been cancelled either on their own request or by suo-moto proceedings by the department. Refer section 45 of the CGST Act, 2017)</i></p>                                                                                                                                                                                                                                                  |
| 158 | Return  | Form GSTR-7 and GSTR-7A                                                                  | Form GSTR-7, Return for Tax Deducted at Source, which is to be filed by the Tax Deductors and Form GSTR-7A (Tax Deduction at Source Certificate) has been made available on GST portal to the Taxpayers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

(Refer Rule 66(1) and Rule 66(3) of CGST Rules, 2017)

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| 159 | Return        | Validation removal in Form GSTR-1 in Shipping Bill date & Invoice date                           | <ul style="list-style-type: none"> <li>Till now, there was a check in the application that date of shipping bill should always be later than date of tax invoice. In case, date of shipping bill is filled prior to the date of invoice, system used to throw up error, due to the validation check.</li> <li>Since shipping bill can be filed even before issue of tax invoice, this validation check has now been removed from table 6A (Exports) and from amendment table 9A, in Form GSTR 1.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 160 | Miscellaneous | Search Taxpayer PAN wise                                                                         | <ul style="list-style-type: none"> <li>Currently, there is functionality available to taxpayers in pre-login and post-login mode to search the taxpayer details using GSTIN/UIN.</li> <li>This functionality has been amended now to search the taxpayer details using PAN of the taxpayer. This search (by PAN) will fetch all the GSTINs registered against the entered PAN in different States/ UT's, along with status of registration in a tabular format. On clicking of GSTIN hyperlink, taxpayer search details shall be displayed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                      |
| 161 | Registration  | Form GST REG-14<br><br>(Non-Core Amendment of Registration for NRTP, OIDAR, TDS & TCS taxpayers) | <ul style="list-style-type: none"> <li>Facility has been provided on the GST Portal to NRTP, OIDAR, TDS &amp; TCS taxpayers for applying for Amendment of Registration of Non-Core fields.</li> </ul> <p><i>APIs for these functionalities have also been released for CBIC and Model I States.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 162 | Return        | Delinking of Form GSTR 6 with Form GSTR 1 & 5                                                    | <ul style="list-style-type: none"> <li>So far, system was auto-populating invoices uploaded by supplier in Form GSTR-1 in <b>both</b> Form GSTR-6 and Form GSTR-6A.</li> </ul> <p>Ø ISD registrant takes action on the auto-populated invoices and files their Form GSTR-6. ISD registrant <b>can add</b> invoices which are not accounted for by suppliers.</p> <p>Ø <b>These</b> added invoices <b>were auto-populated</b> in Form GSTR-1 of suppliers for taking action and file their Form GSTR-1.</p> <p>Ø In case, supplier taxpayers ignores the auto-populated invoices, at the time of uploading the json, system throws error.</p> <p>The process was creating hardship in filing Form GSTR-1 and Form GSTR-6.</p> <ul style="list-style-type: none"> <li>Changes has been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A <b>(only)</b>, on real time basis.</li> </ul> |



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|     |        |                                  | <p>Ø ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).</p> <p>Ø ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices <b>will not be</b> auto-populated in Form GSTR 1 of supplier, as was happening earlier.</p> <p>Ø Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file these forms in the usual manner. Invoices already auto-populated in Form GSTR-1 or Form GSTR-6 as on date of deployment of current functionality will be available in editable mode.</p> <p>Ø These process has <b>also</b> been implemented in Form GSTR 5.</p> <p>Ø Necessary changes has been done in Offline utility <b>also</b>.</p> <p>Ø A mismatch report between GSTR-1 and GSTR-6 and vice versa will be will made available <b>soon</b>.</p>                                                                                                                                                                                         |
| 163 | Return | Changes in filing of Form GSTR 4 | <ul style="list-style-type: none"> <li>• <b>Online</b> creation and submission of Form GSTR 4 by taxpayer, is now available on GST Portal.</li> <li>• Filing of Form GSTR 4 is made simpler and user friendly ( changes are done in lines of changes made in Form GSTR 3B in the month of February, 2018).</li> <li>• Question based filing has been provided, which will help taxpayer in filling up <b>only</b> those tables which are required to be filled.</li> </ul> <p>Ø In case of <b>Nil</b> filing i.e. Nil liability, taxpayer will not have fill up any information and can file return after authentication only.</p> <p>Ø Only those tables will be opened for which taxpayer has selected 'Yes'.</p> <p>Ø If a taxpayer has selected 'Yes' but has no information to report, then relevant table may either be filled with zeros or question may be corrected to 'No'.</p> <p>Ø If there is any past period(s)/return(s) liability, 'Nil' option will not be available.</p> <ul style="list-style-type: none"> <li>• Buttons for "Submit GSTR-4" and "File GSTR-4 with</li> </ul> |

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|     |        |                                                            | <p>DSC/EVC" has been removed and a new "Proceed to File" button has been provided.</p> <ul style="list-style-type: none"> <li>· An additional table has been provided to display the balances available in electronic cash ledger.</li> <li>· For other taxpayers while filing Form GSTR 4 System shows utilization of cash.</li> <li>· Now there is a facility for one click Challan preparation. The additional amount can be paid in cash, after taking into consideration cash available (which is displayed in a table), by clicking on "Create Challan Button". This reduces chances of payment of tax under wrong head.</li> </ul> <p><i>APIs for these functionalities have also been released for CBIC and Model I States.</i></p>                                                                                                                                                                                                                                                                                          |
| 164 | Return | TDS credit to the supplier                                 | <ul style="list-style-type: none"> <li>· The credit of TDS and TCS deducted, was to be made available to supplier taxpayer, in table 9 of Form GSTR-2 ( form GSTR-2 though has been kept in abeyance).</li> <li>· Since, Section 51 &amp; 52 of GST Act, 2017 is being implemented from 1<sup>st</sup> October, 2018, a separate table, similar to table 9 of form GSTR-2, has been developed on the GST Portal, to cater the flow of TDS/TCS credit to supplier taxpayer.</li> <li>· This table will be same for Normal or composition taxpayer. Both composition taxpayer and normal taxpayer will access this table and take action of acceptance or rejection on the same. The accepted amount will move to cash ledger of the taxpayer. The rejected entry will go back to TDS deductor for amendment.</li> </ul> <p><i>Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.</i></p> |
| 165 | Return | Facility to download data of Form GSTR-2A to an Excel file | <ul style="list-style-type: none"> <li>· As of now, a taxpayer is able to view Form GSTR-2A (inward supplies statement) based on the corresponding supplier's declarations in their Form GSTR-1, 6 etc. on the GST portal.</li> <li>· Taxpayer can download the auto-populated Form GSTR-2A in a JSON file (In case, the number of records are more than 500) and the said JSON file can be opened in the returns offline tool for viewing of details.</li> <li>· Now taxpayer has been provided with a facility to download the details of Form GSTR-2A, in an Excel file. Downloaded data will be available in different tabs and each tab will show data of one section only.</li> </ul>                                                                                                                                                                                                                                                                                                                                          |

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| 166 | Return       | Form GSTR 8<br>(online & offline)                                                     | Creation and submission of Form GSTR 8 (refer rule 67(1) of the CGST Rules 2017) by Tax collector at Source is now available on GST Portal, for giving details of supplies made through e-commerce operator, amendments made, payment of interest, tax etc. by them. The offline utility has also been provided to upload data.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 167 | Return       | Form GSTR 10<br>( Final Return)                                                       | <p>Creation and submission of Form GSTR 10 (refer Section 45 of the CGST Act, 2017) by taxpayer, is now available on GST Portal. This return is to be filed within three months from date of cancellation of registration by a taxable person, whose GST registration is cancelled.</p> <p><i>Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them soon.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 168 | Registration | Form GST REG-01<br><br>(Availability of section 6, 12 & 13 of the Form on the Portal) | <p>1. Any person who intends to opt for composition scheme can do so by selecting 'Yes' to "Opt for composition" tab, on the GST Portal, in the registration Form and provide the requisite declaration.</p> <ul style="list-style-type: none"> <li>· In addition to this field no. 6, defining the 'Category of Registered Persons' for the persons who opted for composition levy, is now incorporated in the Form GST REG 01. This field is added below the field – "Composition Declaration".</li> <li>· Similarly, this field is also incorporated in Form GST CMP – 02 &amp; 04.</li> </ul> <p>2. A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer can make a separate application for registration as a business vertical, distinct from its other units located outside the Special Economic Zone. In such cases, while submitting Application of New Registration the applicant/ taxpayer selects the "Reason to obtain registration" as "SEZ Developer" or "SEZ Unit" to opt for registration as SEZ Developer or SEZ Unit respectively.</p> <ul style="list-style-type: none"> <li>· Field No 12 &amp; 13, as notified in Form GST REG – 01, is now made available on the Portal for filling details of name of SEZ/ SEZ developer, approval order number &amp; date and approving authority details.</li> </ul> |
| 169 | Refund       | Filing of refund for multiple tax period in two types of cases                        | <ul style="list-style-type: none"> <li>· Taxpayers filing refund application for ITC accumulated on account of export of goods or services without payment of tax and on account of supplies of goods &amp; services made to SEZ unit/SEZ developers without payment of tax, has now been provided with facility to apply for refund for multiple tax period.</li> <li>· Similar changes has been done in RFD 01 B, for tax officials to capture details of refund granted or rejected, on the GST</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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|     |                    |                 | Portal.<br><br><i>APIs for these functionalities have also been released for CBIC and Model I States.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 170 | Appeal & Revision  | Form GST APL 01 | <ul style="list-style-type: none"> <li>A facility has been provided to taxpayers or any other person, to file an appeal to first Appellate Authority, against any decision or order, passed against him by an adjudicating authority, within three months from the date on which the said decision or order is communicated to such person. (refer rule 108(1) of the CGST Rules 2017)</li> <li>In case of orders/ notices for demand, the Taxpayer will have to make full payment of admitted liability and a pre-deposit, calculated on the amount of disputed tax, as per the provisions of GST Act.</li> </ul> |
| 171 | Registration       | GST REG-14      | Amendments of Core fields                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 172 | Registration       | GST REG-12      | Suo Moto Registration and Payment option by Govt. department<br>1) ID creation<br>2) Create Challan<br>3) Making Payment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 173 | Composition        | GST CMP-01      | Intimation to pay tax under section 10 (composition levy)<br>(Only for persons registered under the existing law migrating on the appointed day)                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 174 | Composition        | GST CMP-02      | Intimation to pay tax under section 10 (composition levy)<br>(For persons registered under the Act)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 175 | Registration       | GST REG-01      | Application for Registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 176 | Registration       | GST REG-02      | Acknowledgment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 177 | Registration       | GST REG-03      | Notice for Seeking Additional Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 178 | Registration       | GST REG-04      | Clarification/ additional information/ document for Registration / Amendment/ Cancellation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 179 | Registration       | GST REG-05      | Order of Rejection of Application for <Registration / Amendment / Cancellation/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 180 | Registration       | GST REG-06      | Registration Certificate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 181 | Registration       | GST REG-25      | Certificate of Provisional Registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 182 | Registration       | GST REG-26      | Application for Enrolment of Existing Taxpayer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 183 | Returns            | GSTR-1          | Details of outward supplies of goods or services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 184 | Returns            | GSTR-3B         | Monthly return (before GSTR-3B in case of extension)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 185 | Payments           | GST PMT-01      | Electronic Liability Register of Registered Person                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 186 | Payments           | GST PMT-05      | Electronic Cash Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 187 | Payments           | GST PMT-06      | Challan for deposit of goods and services tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 188 | Transitional Forms | GST TRAN-01     | Transitional ITC / Stock Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 189 | Transitional Forms | GST TRAN-03     | Credit distribution                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 190 | Composition        | GST CMP-04      | To opt out of the composition scheme                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| 191 | Return                         | To download Form GSTR 3B in PDF format | Taxpayer is now provided with functionality, to download the filed return of GSTR3B in PDF format, containing all the GSTR3B details. (Download filed return button would be enabled once the taxpayers file the return).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 192 | Registration                   | Processing                             | TDS Processing of the applications                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 193 | Registration                   | -                                      | Updating details of Primary authorized signatory: Functionality has been provided to Tax Officials to select any Promoter/Authorized Signatory and mark it as Primary Authorized Signatory. The Tax Official will also have the functionality to change the mobile number and email ID of such selected Promoter/Authorized Signatory. This functionality will be made available to Model I and CBEC soon.                                                                                                                                                                                                                                                                                                                                                                                                   |
| 194 | Return                         | GSTR-2 Offline                         | Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool)<br><a href="https://www.gst.gov.in/download/returns">https://www.gst.gov.in/download/returns</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 195 | Return                         | GSTR-3B offline                        | Creation and submission of Return GSTR 3B using Offline Utility<br><a href="https://www.gst.gov.in/download/gstr3b">https://www.gst.gov.in/download/gstr3b</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 196 | ITC                            | ITC-04                                 | Details of inputs or capital goods sent and received back from the job worker, need to be furnished by the taxpayers on a quarterly basis, in Form GST ITC-04. For preparing and uploading this statement, an excel offline tool has been made available on GST Portal. This offline tool can be accessed at "Download" section of GST portal. The ITC-04 can be filled only using this Offline tool. Please fill data in excel offline tool, create json and then upload using 'Prepare Offline' button on GST portal (Return--ITC Form--ITC04). After successful uploading, use the other button 'Initiate filing' to sign and file the statement using DSC or EVC, as applicable. Refer link below<br><a href="https://services.gst.gov.in/services/login">https://services.gst.gov.in/services/login</a> |
| 197 | Offline utility                | GSTR-2                                 | Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature : <ul style="list-style-type: none"> <li>After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices ( given by supplier in his <b>submitted</b> GSTR 1) and add invoices which are reflected as saved invoices ( saved by supplier <b>but GSTR 1 not submitted</b>)</li> <li>Enable capturing of data for <b>adadj</b> section (Adjustment of Advances) while preparing GSTR 2 in offline utility.</li> </ul>                                                                                                                                                                                                                             |
| 198 | Registration                   | GST REG-29                             | Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link "Cancellation of Provisional Registration" at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 199 | Payment                        | Form GST PMT 07                        | "PMT-07 Grievance for payment", application for intimating discrepancy relating to payment. This functionality is meant for the taxpayer, where the amount is debited from his account, but their Electronic Credit Ledger is not updated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 200 | Advance ruling work-around for | User Services                          | Facility to make payment of fee for filing Advance Ruling is also available now. The person has to fill his details using "Generate User ID for Advance Ruling" under "User Services". After                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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|     | taxpayer                                |                                                          | <p>entering email id and mobile number an OTP is sent to these IDs. Upon submission of OTP, System will generate Temporary ID and send it to the notified email and mobile number of the person.</p> <p>On the basis of this ID, the person can make payment of Fee of Rs. 5,000/- <b>each</b> under CGST and SGST Act against the User ID. Then he has to Download and print copy of challan and file the Application for Advance Ruling with appropriate authority. Refer link below</p> <p><a href="https://reg.gst.gov.in/registration/advanceruling">https://reg.gst.gov.in/registration/advanceruling</a></p>                                                                                                                                                                    |
| 201 | ITC                                     | For GST ITC 04                                           | Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 202 | Miscellaneous Issues faced by taxpayers | -                                                        | <p>Following issues faced by taxpayers is fixed</p> <ul style="list-style-type: none"> <li>Stuck in Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress.</li> <li>Submission in progress issue</li> <li>Returns: GSTR1: System was displaying incorrect "Total invoice value", "Total taxable value", "Total tax liability" on B2B/CDNR tiles in GSTR1, when action is being taken on the Invoices added by receiver.</li> <li>Returns: GSTR1: System was calculating Integrated tax while creating CDNR against B2B invoice which has created for SEZ developer with selecting option SEZ supplies without payment</li> <li>Returns: GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B tile.</li> </ul> |
| 203 | GST Practitioner Registration           | Processing of Form GST PCT 01 and issuance of GST PCT 02 | Processing of the registration application of GST Practitioners by the Tax Official                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 204 | Composition                             | Form GST CMP 02                                          | Opt for composition scheme from the first day of the next month (as per Notification No 45/2017 – Central Tax dt 13-10-2017)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 205 | Composition                             | Form GST CMP 03                                          | Form for intimation of details of stock on date of opting for composition levy (only for persons registered under the existing law migrating on the appointed day).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 206 | Return                                  | Table 6A of Form GSTR 1                                  | Taxpayer has been provided with facility to file their export data, Table 6A of Form GSTR 1, from the month of August, 2017 onwards, to enable validation and sanction of refund. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 207 | Return                                  | View of Table 6A                                         | Input Service Distributors can now view Table 6A ie auto drafted details of inward supplies made to them by their suppliers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



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| 208 | Return/Offline utility | GSTR-4                        | <p>An Excel based GSTR-4 Offline tool has been provided to taxpayers, to prepare their GSTR-4 return offline. Step by Step note is attached fyi pl.</p> <p>This tool can be used for generation of JSON file, for upload of data on GST Portal and for correction of downloaded GSTR-4 error file &amp; for regeneration of JSON file for upload.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 209 | Return/Offline utility | Form GSTR-4                   | Form GSTR-4 online upload functionality is now made available to taxpayers for uploading of their quarterly returns. Earlier Excel based GSTR-4 Offline tool was provided to taxpayers, to prepare their Form GSTR-4 offline.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 210 | Transitional Forms     | Revision to Form GST TRAN-01  | <ul style="list-style-type: none"> <li>• Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it.</li> <li>• If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger.</li> <li>• Taxpayers who are filing it for the first time will not be able to revise it immediately.</li> <li>• Functionality to revise the TRAN-1 for those who do not fulfil the above criteria shall be enabled shortly.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 211 | Registration           | Form GST REG-09               | Application of registration by Non-Resident Taxable Person                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 212 | Composition            | -                             | To opt out of composition scheme is now available for the taxpayer from earlier and future date. Earlier they were able to opt out of composition scheme from current date only.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 213 | GST Practitioner       | -                             | <p><b>Locate GST Practitioner</b> : This service will enable taxpayers to search &amp; view the details and address of a GST Practitioner (GSTP) at the GST Portal.</p> <ul style="list-style-type: none"> <li>• <b>Engage/Disengage GST Practitioner</b> : This service will enable taxpayers to engage/disengage a GST Practitioner for performing specified activities on his behalf.</li> </ul> <p><b>GST Practitioner Dashboard – Accept / Reject Taxpayer</b>: This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer's request who wishes to engage him.</p> <p><b>GST Practitioner Dashboard - List of Taxpayers</b>: This service will enable GST Practitioner (GSTP) to view list of all the taxpayers on his dashboard who have engaged him as GSTP.</p> <p><b>GST Practitioner Dashboard</b>: After Login to GST portal, the GSTP will first land on its dashboard. GSTP's Dashboard will have various functionalities like profile details, List of Taxpayers, Accept/Reject Taxpayer etc. using which GSTP can take actions on any pending tasks or can view respective details w.r.t taxpayer's engaged.</p> <p>Following functionalities <b>will be made available soon</b> regarding GST Practitioner</p> <ul style="list-style-type: none"> <li>➤ GSTP dashboard for filing registration and returns</li> <li>➤ GSTP dashboard for clearing remaining backlogs</li> </ul> |
| 214 | Refund                 | Form RFD 01 A<br>(Workaround) | A functionality for refund of Input Tax Credit of inputs/input services attributed to export of Goods & Services has been provided to taxpayers on the GST Portal, as per Rule 89(4) of CGST Rules, 2017. This refund application can be filed only if, Form GSTR 3B has been filed by the taxpayer for that particular tax period. This refund application can be filed only once for a tax period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



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| 215 | Miscellaneous      | Filing of Form GSTR 1                                                                      | Filing of Form GSTR 1 for July, 2017, has been opened again for filing for those taxpayers who have not filed it so far.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 216 | Refund             | Refund of Excess Balance in Electronic Cash Ledger                                         | <p>A functionality has been released in GST Portal to taxpayers, for applying for refund of Excess amount in their Electronic cash ledger. This module can be accessed through the below link in GST Portal Post login</p> <p>Access GST Portal&gt; Login&gt; Navigate to Refund Menu&gt; Select "Refund of Excess Balance in Electronic Cash Ledger" in Refund Type</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 217 | Transitional Forms | Revision to Form GST TRAN-01                                                               | <ul style="list-style-type: none"> <li>• Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had filed it after 08-11-2017. Taxpayers who have not revised their Form GST TRAN-1 so far, will also be able to use this functionality.</li> <li>• Earlier taxpayer were able to file revise Form GST TRAN-1, if it was resulting in downward credit and they had sufficient balance in their credit ledger(to accommodate the difference of downward revision).</li> <li>• With this change, taxpayers can now file revise Form GST TRAN-1, even if it results in downward credit (and they do not have sufficient balance in their credit ledger). The difference will be added to their liability.</li> <li>• For Model 1 States/CBEC API for transfer of data of Form GST TRAN-01 has been deployed to production (for transfer of this data).</li> </ul> |
| 218 | Return             | Form GSTR-6                                                                                | Creation and submission of Form GSTR 6, by Input Service Distributor (ISD) is now available on GST Portal for the taxpayers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 219 | Return             | NIL return Filing and Questionnaire based display in <b>Form GSTR-3B</b> for the taxpayers | <ul style="list-style-type: none"> <li>• <b>GSTR3B Nil Return Filing:</b> So far there was no provision to file NIL Form GSTR 3B Return. All taxpayers were shown all tiles along with Payment tile. But in new implementation, in case a taxpayer selects option to file Nil GSTR 3B return, they can straightaway file NIL Return.</li> <li>• <b>GSTR3B Return filing based on Questionnaire:</b> On logging in and selecting Form GSTR-3B tile in Return dashboard, system will display a questionnaire to the taxpayer, for selecting the tiles which will be displayed later to taxpayer, for filing of their Form GSTR-3B return.</li> </ul>                                                                                                                                                                                                                            |
| 220 | Return             | Nil Filing of Table 6A of GSTR 1                                                           | A new functionality has been provided to taxpayer on GST Portal to file <b>Nil</b> Table 6A of GSTR 1 (in a simple step).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 221 | Returns            | Form GSTR 5A                                                                               | Creation and submission of Form GSTR 5A by OIDAR ( Online Data Access or Retrieval Services) is now available on GST Portal, for giving details of supplies made by them to non-taxable person in India.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 222 | Transition Forms   | Form GST TRAN 2                                                                            | Statement for unregistered person under existing law, now registered in GST, to avail credit on goods held in stock on the appointed day, in respect of which they are not in possession of any document evidencing payment of duty. ( refer Rule 117(4) of CGST rules)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 223 | Returns            | Table 9 of Form GSTR 1                                                                     | Taxpayer has now been provided with Table 9 of Form GSTR 1, to give amendment details of invoices/ credit or debit notes etc. of previous period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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| 224 | Returns          | Opting for quarterly filing of Returns                                     | <ul style="list-style-type: none"> <li>· Taxpayer has now been provided a facility to Opt in for quarterly filing of returns.</li> <li>· If a taxpayer opts to file quarterly returns if their annual turnover is less than Rs 1.5 Cr (on basis of their turnover in previous financial year or this financial year expectation), then in these cases GSTR 1 of August, 2017 is disabled and he can file details for August and September, 2017 in GSTR 1 of September, 2017 and so on.</li> <li>· Pl note that no changes can be made in GSTR 1 return of July, 2017.</li> <li>· Pl also note that option once exercised cannot be changed in the current financial year.</li> </ul>                                                                              |
| 225 | Returns          | GSTR 1 & GSTR 4 Return filing for Opt-in and Opt-out of Composition scheme | <p>Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime.</p> <p>For the taxpayers who have opted in to composition scheme and taxpayers who have opted out from the composition scheme as normal tax payer, provision to file both monthly/quarterly returns (in the interim period), has been enabled on the GST Portal.</p>                                                                                                                                                                                                                                                                                                                                                                     |
| 226 | Returns          | Track Status of Returns                                                    | <p>Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/filed return.</p> <p>( Login—Services—Returns—Track Return Status)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 227 | Transition Forms | Offline utility for Table 7A of Form GST TRAN 1                            | <ul style="list-style-type: none"> <li>· Taxpayer can add bulk records in Table 7A of Form GST TRAN 1, by using new CSV offline tool and generate data as JSON file.</li> <li>· Generated JSON can be uploaded in GST portal to save bulk records in the table.</li> <li>· In one upload 10,000 records (approx.) can be saved on the GST Portal and this upload can be done many times.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                |
| 228 | Refund           | Refund workarounds                                                         | <p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> <li>· Exports of services with payment of Tax ( Alternate Flow 02)</li> <li>· ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] ( AF 05)</li> <li>· On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) ( AF 06)</li> <li>· On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) ( AF 07)</li> <li>· Recipient of deemed exports ( AF 08)</li> <li>· Pre-login tracking of refund status with ARN<br/>(<a href="https://refund.gst.gov.in/refunds/pre/trackarnstatus">https://refund.gst.gov.in/refunds/pre/trackarnstatus</a>)</li> </ul> |
| 229 | ITC              | Form ITC GST 02                                                            | Facility for declaration for transfer of ITC in case of sale, merger,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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|     |                  |                                  | demerger, amalgamation, lease or transfer of a business, under sub-section (3) of section 18 of the CGST Act, 2017, has been provided to registered person on GST Portal ( refer Rule 41(1) of the CGST Rules, 2017).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 230 | Transition Forms | Offline Tool for Form GST TRAN 2 | An offline tool to fill and upload data for TAN 2 is now available to taxpayers on the GST Portal. ( <a href="https://www.gst.gov.in/download/trans2">https://www.gst.gov.in/download/trans2</a> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 231 | Miscellaneous    | -                                | <ul style="list-style-type: none"> <li>• Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li> <li>• To avoid rejection of data while sending data to ICEGATE (for allowing refunds), due to mismatch between figures of From GSTR 3B and Table 6A of Form GSTR 1, a change has been made in the software to allow difference of Rs. 100, while validating data in these tables.</li> <li>• Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed.</li> <li>• Form GSTR-1 filing date has been changed to 10th Jan 2018, for the months of July to November, 2017, ( for such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year), as per Notification No. 72/2017 – Central Tax dated 29th December, 2017.</li> </ul> <p>( <a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf</a> )</p> |
| 232 | Returns          | Form GSTR 5                      | Creation and submission of Form GSTR 5 by Non-resident taxable person is now available on GST Portal, for giving details of ITC taken, amendments, supplies made etc by them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 233 | Registration     | Form GST REG 16                  | Form for application of cancellation of registration by (new) taxpayer, is now available on GST portal ( see rule 20 of the CGST rules, 2017).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 234 | Returns          | Form GSTR 11                     | Creation and submission of Form GSTR 11 statement (offline) of Inward supplies by persons having Unique Identification Number (UIN), is now available on GST Portal, for giving details of inward supplies received, refund amount claimed etc. by them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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| 235 | Miscellaneous | -                       | <ul style="list-style-type: none"> <li>Form GSTR 4, for Oct-Dec, 2017 quarter, (for save, submit, file) has been enabled on GST Portal for the taxpayers.</li> <li>Taxpayer has been provided with a facility on GST Portal, to lodge grievance related to processes (application), ledgers etc. Refer link below for the form<br/><br/><a href="https://services.gst.gov.in/services/grievance">https://services.gst.gov.in/services/grievance</a><br/><br/>(The grievance management for Model 2 States/ UTs has been released.<br/><br/>API related to it, for Model 1 States/CBEC, is under testing and will be released soon.)</li> </ul> |
| 236 | Registration  | Form GST REG-10         | Application of registration by On line information and data base access or retrieval services (OIDAR) & processing of the registration application by the CBEC Officials and API related to it for CBEC, has been released.                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 237 | Miscellaneous | -                       | <ul style="list-style-type: none"> <li>Self Help Portal (<a href="#">Grievance Redressal Portal for GST</a>) is <b>now</b> being enabled <b>for Taxpayers today</b>. (Refer CEO, GSTN earlier mail (refer attachment) for details)</li> <li>In back office, jurisdictions have been updated for states of UP, Haryana &amp; J&amp;K.</li> </ul>                                                                                                                                                                                                                                                                                                |
| 238 | Miscellaneous | -                       | <ul style="list-style-type: none"> <li>Pre-login search facility of Taxpayer available on GST Portal, has been enhanced to include last five Return Transaction Statuses of the taxpayer, along with Taxpayer details and their jurisdiction office.</li> <li>Deemed export details can now be shown in return with payment of CGST and SGST. Earlier taxpayers were able to show only IGST payment in cases of deemed exports.</li> <li>Features in Form GST ITC-04 filing has been enhanced, to allow multiple entries of items in a single challan.</li> </ul>                                                                              |
| 239 | Refund        | Refund workarounds      | Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order has been enabled on GST Portal for the taxpayers (Alternate Flow-04)                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 240 | Miscellaneous | -                       | <p>Filing of Form GSTR-6 for the month from August 2017 to January 2018, has now been enabled for the taxpayers on the GST Portal</p> <ul style="list-style-type: none"> <li>Login of migrated users, who have not activated their Provisional IDs, has been disabled on the GST Portal. Similarly search facility of Search Migrated taxpayer has been removed from the portal.</li> </ul>                                                                                                                                                                                                                                                    |
| 241 | Return Form   | Changes in Form GSTR 3B | <ul style="list-style-type: none"> <li>Filing of GSTR 3B Return made further simple and user friendly.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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|     |                                                             |                 | <ul style="list-style-type: none"> <li>System shows best utilization of ITC, based on law, which can be edited as per requirement by the taxpayer.</li> <li>Now there is a facility for one click Challan preparation. The amount can be paid in cash, after taking into consideration ITC (which is displayed in a table), by clicking on "Create Challan Button". This reduces chances of payment of tax under wrong head.</li> <li>Submit button is now removed and submit functionality is now clubbed with Make Payment.</li> </ul> <p>( An advisory on it is attached for information please)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 242 | Miscellaneous features in Return                            | -               | <ul style="list-style-type: none"> <li>In GSTR-1 &amp; GSTR-5, on addition of records (Invoices/ Dr. Notes/ Cr. Notes), an option has been provided to taxpayer to select a lower tax rate for motor vehicle leasing businesses, as per Notification No. 37/2017-Central Tax (Rate), dated 13-10-2017. On selection of this check-box option as "Yes", system calculates the tax amount on the 65% value of the tax rate. The rate template remains unchanged.</li> <li>A field for providing "Reason for Issuing Note" was available in Credit/Debit note table, in Form GSTR 1, which was to be selected by the Taxpayer, on addition of Credit/Debit note. This dropdown for providing reason, which was a mandatory field, has now been removed from Form GSTR 1.</li> <li>As per current implementation, Cess field/column is available in Table 6B and Table 6C of GSTR-1 and Table 4 of GSTR-1A. There was no column/field for Cess amount in table for Exports (Table 6A) of GSTR-1, which has now been provided.</li> <li>Taxpayers has been provided with facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li> </ul> |
| 243 | ITC                                                         | Form GST ITC 03 | <ul style="list-style-type: none"> <li>An Offline facility for declaration of ITC Reversal/ Payment of tax on inputs held in stock or in semi-finished goods or in finished goods and capital goods, under sub-section (4) of section 18, of the CGST Act, 2017, has been provided to taxpayers ( who opts to pay tax under Section 10 or where goods or services both supplied by him becomes wholly exempt), on GST Portal ( refer Rule 44(4) of the CGST Rules, 2017).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 244 | Modification in Search results of Pre-login Search Taxpayer | -               | <ul style="list-style-type: none"> <li>Search results of Pre-login Search Taxpayer has been modified to show last 10 Returns Transaction Status to be displayed. Last column (Mode of Filing) of search result is now removed. The status which will be shown now are</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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|     |               |                                  | <p>a. For Filed-Valid – Status to be shown as Filed</p> <p>b. For Valid But Not Filed – Status to be shown as Not Filed</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 245 | Registration  | Miscellaneous                    | <ul style="list-style-type: none"> <li>Feature for applying for extension of Period of registration for another 90 days ( after first 90 days of registration, as per proviso to Section 27(1) of the CGST Act, 2017), has been provided to Casual and Non Resident Taxpayer, on the GST Portal. Earlier this registration could only be taken for first 90 days only on the Portal. Thus these taxpayers now have been provided with facility to apply for extension of their registration for another 90 days on the Portal.</li> <li>Feature for applying for cancellation of voluntary registration, before one year, has been provided on the GST Portal ( as per amendment made in Rule 20, of the CGST Rules, 2017, by Notification No. 3/2018-Central Tax, dated 23-1-2018). Earlier these taxpayers, who were voluntary registered, were required to wait for one year before they could surrender their registration. The rule was amended allowing for surrender of voluntary registration even before one year and the same has been implanted on the Portal.</li> </ul> |
| 246 | Refund        | Form GST RFD 11<br>( LUT part)   | Facility to furnish Letter of Undertaking (LUT) for Export of goods or services has been enabled on GST Portal ( Refer Rule 96A of the CGST Rules, 2017). This form will now enable any registered person, availing the option to supply goods or services for export without payment of integrated tax to furnish, prior to export, Letter of Undertaking (LUT), binding himself to pay the integrated tax due, along with the interest, in the event of failure to export the said goods or services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 247 | Refund        | Form GST RFD 10                  | Facility to apply for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organizations, Consulate or Embassy of Foreign Countries etc. has been enabled on GST Portal ( Refer Rule 95(1) of the CGST Rules, 2017). This form will now enable the International Organization / Embassies and Other Notified user to claim refunds.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 248 | Miscellaneous | Issues while filing Form GSTR 3B | Various issues faced while filing Form GSTR-3B like System Error (while off-setting the liability in GSTR-3B), Error (ITC provided is not equal to ITC available- ITC reversed), Error while saving form for taxpayers (who have carry forwarded late fees) and Error at the time of offset, has been fixed. Thus resolution to these errors has been provided/ fixed in the GST Portal and now taxpayers will not face these errors while filing Form GSTR 3B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 249 | Return        | Amendment tables in Form GSTR 4  | Facility to provide details of amendment, in Form GSTR 4, has now been provided to composition taxpayers. Thus composition taxpayers can now file amendment details in various tables of Form GSTR 4, like in Table 5A ( of supply), 5C ( of debit/ credit notes), 7 ( of tax on outward supply made) & 8 (II) ( of advance of reverse charge or advances for which invoice is received in current period).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



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| 250 | Return       | Reporting of payment made to CBEC, on the GST portal by OIDAR service providers in Form GSTR 5A | <p>Persons supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient are required to file return in Form GSTR-5A, giving details of the liability. The taxpayers are liable to make payment of IGST only. Keeping in view the volume of the taxpayers, the administrative functions of these taxpayers have been assigned to CBEC. It was earlier decided that such taxpayers will continue to make payment on the CBEC portal, as they used to do prior to 1st July, 2017.</p> <p>While filing return on GST Portal, earlier such taxpayers could not file return, as the amount paid on CBEC portal, was not available in cash ledger maintained at GST Portal. Now a facility has been provided on GST Portal to report about such payments made in CBEC Portal. Thus they can now file a valid Form GSTR 5A on GST Portal. Credit entry will be passed in Liability Register accordingly.</p> <p>After filing return, tax authorities of CBEC may verify the payment made.</p>                                                                                                                                                                                                                                                                               |
| 251 | Registration | Cancellation of Registration of Migrated Tax payer                                              | <ul style="list-style-type: none"> <li>Facility for Cancellation of Provisional Registration by migrated taxpayers have been enhanced on GST Portal.</li> <li>The migrated taxpayers who intends to cancel their provisional Registration had to give a declaration during cancellation to confirm if they had issued any invoice etc. or not. Based on the confirmation from migrated taxpayer, the system used to cancel the provisional Registration.</li> <li>Even if the declaration is provided by the migrated taxpayer (while submitting of Application for Cancellation of Provisional Registration), system will <b>now</b> check few validations to ensure that declaration provided by migrated taxpayer is in sync with the information on the GST Portal.</li> <li>This will prohibit the migrated taxpayers who have made payment/issued invoices/ filed other forms, from cancelling their provisional Registration and to avoid cancellations which were done inadvertently by the migrated taxpayers.</li> <li>Migrated Tax payer will be redirected to Form GST REG 16 for Cancellation in case he has filed for Returns /Refunds or issued invoices. If the Tax payer has not issued any Returns/Refunds or Invoices, they will be redirected to Form GST REG 29 for Provisional Registration Cancellation.</li> </ul> |
| 252 | Return       | Reset of Form GSTR 4 after Submit                                                               | <ul style="list-style-type: none"> <li>While filing Form GSTR 4, on clicking of "Submit" button, system does all the calculation and posts liabilities in the ledgers of the taxpayers. After this step, taxpayer discharges his liabilities and files his Return. As of now after clicking submit button no modifications can be made by taxpayer in Form GSTR 4.</li> </ul> <p>Concerns have been raised that taxpayer should be allowed to reset GSTR-4 even after "Submit" button is clicked and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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|     |                  |                                                  | <p>entries are posted to the liability register or cash ledger.</p> <p>The functionality has now been modified. As earlier taxpayer is required to click on "Submit". Based on this click, system does required validations and posts liability in the respective ledgers (on the basis of details furnished by the taxpayer in the Form GSTR 4).</p> <ul style="list-style-type: none"> <li>Further "Reset" button has been provided after "Submit" button. This button will get enabled only after "Submit" button is clicked and submit is successful. Entries posted in the Electronic Liability Register/cash ledger will be deleted. Taxpayer can now edit details and resubmit the Form GSTR 4. Reset Button will get disabled if Return is filed or User has already offset liability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                     |
| 253 | Return           | Deletion of invoices in Form GSTR-1 Offline tool | It was difficult to delete more than 2500 invoices, in Form GSTR 1 Offline tool, if the no. of invoices to be deleted were more than 2500. The tool showed an error message "Deletion Failed". Now a feature of "Delete Section Data" has been provided to taxpayer, in Form GSTR-1 Offline tool, using which taxpayer can delete more than 2500 Invoices.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 254 | Return           | Form GSTR-3B Reset Button                        | Reset button has been enabled for those taxpayers whose Form GSTR-3B was in <b>submit status</b> on 20th Feb 2018. These taxpayers can now click on the reset button, which opens Form GSTR-3B in <b>edit mode</b> . After correcting the details taxpayers can offset their tax liability and file Form GSTR-3B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 255 | Transition Form  | Form GST TRAN-2                                  | <p>As per functionality available, the taxpayers were required to declare all their stock, on the sale of which they were entitled to transitional ITC, in Form GSTR Tran-2, in the month of July, 2017, itself. The closing stock of Form GSTR Tran-2 of July, 2017 is auto-populated in Form GSTR Tran-2 of August, 2017, as opening stock. The functionality, as was available, prevented them from adding any new HSN/stock line item in their August or subsequent month Form GSTR Tran-2.</p> <p>Some taxpayers have complained that they failed to mention all HSN stock line items in their Form GSTR Tran-2 of July, 2017 and have mentioned only those line items which were sold in that tax period by them. The system constraint was preventing them from claiming transitional ITC to which they are legally entitled to, in their later months Form GSTR Tran-2.</p> <p>Functionality of Form GSTR Tran-2 has now been changed, to allow declaration of opening stock and related ITC claim on new HSN stock line items, not declared in Form GSTR Tran-2 of July, 2017, while furnishing Form GSTR Tran-2 for the months after July 2017.</p> |
| 256 | Payment/ Ledgers | Utilization of ITC/Cash for Form GST DRC 07      | Taxpayers have now been provided with a facility to offset their outstanding demands, entered in Form GST DRC-07 by tax official, with the credit/cash as available in ITC/ Cash Ledger.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 257 | Registration     | Surrender of registration by the taxpayers       | Form GST REG-29 {application for cancellation of provisional registration ( by migrated taxpayers who have not done any activity in GST), refer Rule 24 (4) of the CGST Rules, 2017} has                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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|     |               |                                                                                           | <p>been <b>disabled</b> on GST Portal from today onwards, since last date to file Form GST REG-29 was 31st March, 2018.</p> <p>Now, these taxpayers have to file their cancellation of registration request, in Form GST REG-16 (application for cancellation of registration, refer Rule 20 of the CGST Rules, 2017).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 258 | Registration  | Suo-moto Cancellation of registration for Normal Taxpayer and its Processing              | <p>Facility for Suo Moto Cancellation of registration by the Tax Official, has been enabled on GST Portal. This process of cancellation could be initiated by tax official, if registered person has contravened such provisions of the act or the rules made thereunder as may be prescribed or Composition person has not furnished returns for three consecutive tax periods or in other cases as mentioned in Section 29 of the CGST Act, 2017.</p> <p><i>API for Model I States/ CBEC will be released soon.</i></p>                                                                                                                                                                                                                                                                       |
| 259 | Miscellaneous | Refund RFD-01 : Link of AF-04 has been disabled                                           | Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order was enabled on GST Portal for the taxpayers (Alternate Flow-04). This link is now disabled.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 260 | Registration  | Application for Revocation of cancellation of registration                                | Facility to apply for Revocation of cancellation of Registration has been enabled on GST Portal (refer Rule 23(1) of the SGST Rules, 2017). This form will enable Tax payers whose registration has been cancelled via Suo-moto Cancellation route, to apply for revocation of their cancellation of registration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 261 | Registration  | Application for grant of UIN to UN Bodies/Embassies/ Other Notified Person                | Facility to apply for grant of Unique Identity Number to UN Bodies/Embassies/Other Notified Person has been enabled on GST Portal ( refer Rule 17(1) of the CGST Rules, 2017). This form will enable UN Bodies/Embassies/Other Notified Person to apply for grant of Unique Identity Number to them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 262 | Refund        | Statement Upload Functionality                                                            | <p>· <i>Statement Upload Functionality in RFD-01A:</i> As per existing refund workaround implementation, refund application RFD-01A is filed by taxpayer, without any facility for statement upload. The refund application is filed on a summary level and taxpayer approaches refund processing officer with details. Refund processing officer, based on the details provided by the taxpayer, manually processes the refund claim and updates the refund claim status through RFD-01B on the online portal. A functionality of <b>uploading the statement by the taxpayer</b>, while filing refund application in Form GST RFD-01A, has been provided. The refund processing officer can <b>view and download</b> this statement in CSV format, with the refund application in RFD-01A.</p> |
| 263 | Refund        | Changing the computation method of allowable refund of unutilized ITC in case of inverted | In the existing workaround of refund application for refund related to unutilized ITC in case of inverted duty structure, the taxpayer is declaring its turnover of inverted rated supplies of goods, adjusted turnover, tax payable on inverted rated supply of goods head wise and net ITC head wise. Based on the prescribed formula the maximum                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|     |                | duty Structure                                                                                                                               | <p>refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund amount.</p> <p>After these changes, the Net Input Tax Credit in table "Computation of Refund to be claimed" will now be computed after considering net ITC availed for the heads of CGST/SGST/IGST, which shall be equal to or less than the ITC availed in its return, for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. Similarly refund of Cess will be computed separately.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/ SGST calculated under head Maximum refund allowable.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 264 | Refund         | Changing the computation of allowable refund of unutilized ITC in export of goods & services and to SEZ unit or developer w/o payment of tax | <p>In the existing workaround of refund application for refund related to unutilized ITC in case of export of goods or services and to SEZ unit or developer w/o payment of tax, the taxpayer is declaring its export of goods or services turnover and adjusted turnover and net ITC head wise. Based on the prescribed formula the maximum refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund.</p> <p>After these changes, Net Input Tax Credit in table "Computation of Refund to be claimed" shall be computed after considering net ITC availed for the heads of CGST/SGST/IGST which shall be equal to or less than the ITC availed in its return for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. The resulting figure would be the maximum refund allowable to a tax payer of net ITC for the combined heads of CGST/SGST/IGST. Similarly refund of Cess will be separately computed.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/ SGST calculated under head Maximum refund allowable.</p> |
| 265 | Advance Ruling | Form GST ARA-01                                                                                                                              | Facility to apply for Advance Ruling has been enabled on GST Portal (refer Rule 104(1) of the CGST Rules, 2017). This form will enable an applicant to make an application, for obtaining advance ruling on the GST Portal and make required payment of fees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 266 | Services       | Details of tax officials                                                                                                                     | Taxpayer has been provided with a search facility to search for details of tax officials.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

**(Dash board> Services> User Services > Contact)**

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| 267 | ITC                   | Form GST ITC 04                                                              | Facility to fill and save Form ITC-04 <b>online</b> has been made available to taxpayers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 268 | Return                | To file Amendments In Form GSTR – 6, for Input Service Distributors (ISD)    | <ul style="list-style-type: none"><li>Facility to file amendments in Form GSTR 6 ( table 6 &amp; 9) has been made available to ISD.</li><li>Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) <b>only</b>, if the unit ( to which credit is being distributed by ISD) was located in the same State as that of ISD. This was not allowing ISD to distribute IGST as IGST, in such cases. Amendments has been made and <b>now</b> ISD can distribute credit of IGST <b>either as IGST</b> or SGST (UTST)/CGST, when the receiving unit is in the same State as that of the ISD.</li><li>The filing process of Form GSTR-6 was in two steps. The user needs to declare all the details and "Submit" the form (and figures given in the form were freezed), to enable the user to "File" the form. On clicking of "Submit" button, system use to do all calculations and posts liabilities of late fee to Liability Register. ISD has now been provided with <b>reset button</b> in Form GSTR-6, even after "Submit" button is clicked (and entries are posted to the liability register). This is to enable them to rectify any mistakes made at the time of data submission and to correct the same with the newly provided reset button.</li></ul> |
| 269 | Return                | To file amendments in records previously filed in Form GSTR - 5A             | The OIDAR taxpayers have been provided with facility to amend the previous month's filed records in their return. The user can now edit, save and submit the previously filed records with respect to their tax period, POS and interest. The filing can be done for the amended records as well as of the current records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 270 | Return                | Form GSTR-4A                                                                 | Generation of auto drafted Form GSTR-4A, related to B2B inward supplies, Debit/Credit notes of composition tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their Form GSTR-1/5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 271 | Return                | Form GSTR-2A                                                                 | Generation of auto drafted Form GSTR-2A, related to B2BA, CDNA, ISD & ISDA of normal tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their respective returns.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 272 | Misc. issue in Return | Supplies to be shown as inter-state, when made from customs bonded warehouse | As per section 7 (2) of the IGST Act, any supplies made from the customs bonded warehouse within the State, shall be treated as inter-State supplies. Changes have been made on the GST portal in Form GSTR-1, 2, 4 & 5, for the taxpayers to show such supplies as inter-State supplies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 273 | Misc.                 | Utilize Cash/ITC Payment towards Demand- Payment of reduced penalty          | In case Demand ID is created under Section 74 of the CGST Act, 2017, the GST Portal now allows reduced payment towards penalty, as per law. A message is shown to the user, about the reduction in amount of penalty mentioned in the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |



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|     |                       |                                                         | <p>order, if he makes the payment</p> <ul style="list-style-type: none"> <li>• within 30 days from the date of communication of the order and</li> <li>• he is making full payment of tax and interest, stated in the order;</li> </ul> <p>then penalty amount can be paid up to 50% of the amount stated in the order and the balance 50% of the penalty is waived off and a credit entry to that extent is passed by the system automatically in the liability ledger.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 274 | Misc. issue in Return | Facility to change return frequency for normal taxpayer | <p>A facility was provided to taxpayers on the GST portal, to opt for quarterly or monthly filing of Form GSTR-1 (before filing Form GSTR-1 of the applicable tax period). Some taxpayers have wrongly selected return frequency, while exercising this option. Taxpayers whose turnover is above Rs. 1.5 Cr and who have wrongly selected option as quarterly filing, now has been provided with facility to change the option to monthly, provided the taxpayer has not filed any return, as per the wrongly selected quarterly option of filing return.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 275 | Return                | Offline tool for Form GSTR-6                            | <p>Creation and submission of Form GSTR 6 statement,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 276 | Refund                | Tracking ARN for Exports                                | <ul style="list-style-type: none"> <li>• Under Rule 96 of the CGST Rules, 2017, the refund of IGST paid on exports of goods is to be disbursed by Customs. For this the GST System transmits data after certain validations to the ICEGATE system. Refund is processed by Customs and confirms back to the GST System about the refund.</li> <li>• Now taxpayer has been provided with a facility for the taxpayers to see information about the status of the refund process.</li> </ul> <p><b>(Dash board&gt; Services&gt; Refunds &gt; Track Refund Status)</b></p> <ul style="list-style-type: none"> <li>• Taxpayer is required to fill in the ARN of their Form GSTR 1, or Table 6A of Form GSTR 1, by which export invoices were submitted in table 6A. The system will now give one of following status:</li> </ul> <p>a) <u>Refund confirmation received from ICEGATE on &lt;date&gt;</u>: This shall imply that the ICEGATE has completed the processing and has reverted with confirmation to the GST System</p> <p>b) <u>Refund record rejected by ICEGATE on &lt;date&gt; due to &lt;error message from ICEGATE&gt;</u>: This shall imply that the ICEGATE has returned the refund record due to the stated error. The taxpayer can amend the records appropriately, and the GST system shall attempt to retransmit the data to ICEGATE</p> <p>c) <u>Refund data transmitted to ICEGATE vide acknowledgement number &lt;xxxxxx&gt;</u>. This shall imply that data of the given return period has been handed over</p> |



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|-----|--------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                    |                                                                                 | <p>by the GST System to ICEGATE for further processing, and that the confirmation from ICEGATE is awaited.</p> <p>d) <u>Refund data <b>NOT</b> transmitted to ICEGATE due to &lt;error message&gt;</u>: This shall imply that one of the validations failed, due to which the refund data for the given return period wasn't transmitted to ICEGATE.</p>                                                                                                                                                                                                                                                                                                                                                                                 |
| 277 | Miscellaneous      | Provision to display export ledger to taxpayers on the Track Status screen      | A hyperlink "View Export Ledger" on Track Status page has been provided to taxpayers, to view details of IGST and Cess payment details, return wise, to show them the difference of IGST and cess as shown in Form GSTR 3B and Form GSTR 1. Taxpayer can also download this ledger as CSV file.                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 278 | Refund             | Length of EGM number                                                            | Provision to give EGM number of minimum 1 digit to maximum 7 digits, while filing application of refund Exports of Goods and Services without Payment of Tax; i.e. Accumulated ITC, has been provided to the taxpayers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 279 | Return             | Removal of validation for CGST is equal to SGST, in table 4B(2) in Form GSTR-3B | <ul style="list-style-type: none"> <li>As per current design of Form GSTR-3B, a taxpayer is required to declare the taxable value of goods and services and the applicable tax amount in the return. If value under CGST is entered, then system auto populates equal amount of SGST or vice versa.</li> <li>This auto population of data is now been removed in table 4(B)(2) – 'Others' of Form GSTR-3B. This means that if SGST reversal amount is Rs. 100/-, taxpayer can now enter CGST amount less than or more than or equal to Rs. 100/-. Instead of system computation of equal amount based on entry of one field, both fields are now made enterable at user's end. There is no change in other tables of GSTR-3B.</li> </ul> |
| 280 | Demands & Recovery | Form GST DRC-03                                                                 | Facility to intimate payment made voluntary or made against SCN or statement has been enabled on GST Portal (refer Rule 142(2) & Rule 142(3) of the CGST Rules, 2017). This form will enable a taxpayer to make voluntary payments, before issue of notice u/s 73 or 74 of the CGST Act, 2017 or within 30 days of issue of show cause notice (SCN).                                                                                                                                                                                                                                                                                                                                                                                     |