

Available Functionality for Tax Payers in GST Portal as on 15.03.2019

#	Module / Area	FOR	DEFECTS FIXED
1.	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.
2.	Return-Form GSTR 1	Tax payer	<ul style="list-style-type: none"> · Taxpayers can now import B2CL section & 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. · 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. · Taxpayers can now import invoices of financial year 2017-18 through import excel/csv into offline tool (while preparing Form GSTR 1). · Now, Taxpayer will not be able to change invoice date, if credit / debit note has been uploaded against it, while filing Form GSTR 1. · Taxpayer can now upload only a regular invoice of an ISD counter party while filing Form GSTR 1. · 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.
3.	Return-Form GSTR 10	Tax payer	Now, Proceed to File button will appear as disabled after filing of Final Return Form GSTR 10.
4.	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).
5.	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.
6.	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.
7.	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.
8.	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.
9.	Refund-for any other reason	Tax payer	Error coming to taxpayers while filing refund for any other reason has been corrected. Now only / and - special characters are allowed to be entered in the reason textbox.

10.	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.
11.	Composition	Opting for Composition scheme w.e.f 01.04.2019 (Form GST CMP 02)	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. (refer Section 10 of the CGST Act, 2017 & Rule 3(3) of the CGST Rules, 2017)
12.	API	Release of API	<ul style="list-style-type: none"> API related to Assessment & Adjudication has been released API changes has been made so that Adjudicating Authority/Revisionary Authority can issue Appeal Order/Revision Order with Place of supply
13.	Refunds FO - Prod Fixes		<ol style="list-style-type: none"> Refunds Specification text field for "Any Other" refund reason validation change For Refund Types "Export With Payment of Tax" and "SEZ With Payment of Tax", Taxpayer getting Error FCAS1007 during Statement upload
14.	Appeal	Issuance of Rectification Order	Appellate Authority/Revision Authority can now issue Rectification Order after an Appeal Order/Revision Order has been issued by them. (refer Section 161 of the CGST Act, 2017)
15.	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.
16.	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.
17.	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.
18.	Registration	Taxpayer	<input type="checkbox"/> In some suo moto cancelled registrations, the

			<p>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> <ul style="list-style-type: none"> □ 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□. □ 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). □ 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□.
19.	Payment	Taxpayer	<ul style="list-style-type: none"> □ 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 contents of the mail body. □ Taxpayer were earlier able to generate challan with negative values. This defect has been fixed.
20.	Appeals and Revision	Auto Approval of Appeal filed by Taxpayer or Tax Department	<ul style="list-style-type: none"> · Application for appeal has to be submitted by the Appellant (Taxpayer or Tax Department) to the First Appellate Authority. The appellant also needs red to submit certified copies within <7> 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. · 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□.
21.	API	Release of related Assessment Adjudication	<ul style="list-style-type: none"> · API to & · Assessment of Non-filers of Returns · Summary Assessment · Rectification of Mistakes

22.	Return	Removal of validation of 2% in Form GSTR-7	<ul style="list-style-type: none"> 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. 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.
23.	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 e-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 tiles of the Form GSTR-1 page :</p> <ul style="list-style-type: none"> ➤ 4A, 4B, 4C, 6B, 6C - B2B Invoices ➤ 5A, 5B - B2C (Large) Invoices ➤ 12 - HSN-wise-summary of Outward Supplies <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: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</p> <p>User-Manual: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</p>
24.	Assessment & Adjudication	Furnishing details of security/ surety	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.

			(refer Rule 98(4) of the CGST Rules, 2017 & Form GST ASMT-05)
25.	API	Release of related Assessment Adjudication API to &	<input type="checkbox"/> Related to Unregistered persons <input type="checkbox"/> Related to Voluntary Payment
26.	Prosecution & Compounding	Application for compounding offence of	<p>Taxpayer can now submit an application for compounding of offence to Commissioner on GST Portal.</p> <p>(refer Rule 162(1) of the CGST Rules, 2017 & Form GST CPD-01)</p>
27.	Appeals and Revision	Filing of an 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>(refer Section 161 of the CGST Act, 2017)</p>
28.	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 & II states & CBIC).</p> <p><i>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.</i></p>
29.	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.
30.	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.
31.	Composition	Reply to SCN for compulsory withdrawal from	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

		Composition Scheme	<p>SCN issued on GST Portal.</p> <p>(refer Rule 6(5) of the CGST Rules, 2017 & Form GST CMP -06)</p>
32.	Payment	Preferred banks list for taxpayer for making payment	<ul style="list-style-type: none"> <input type="checkbox"/> Now upto 6 preferred banks will be shown to a taxpayer while making e-Payment on GST Portal. <input type="checkbox"/> When Taxpayer makes the first payment from GST portal, the selected bank will automatically get updated in the Preferred Banks list. <input type="checkbox"/> Every time Taxpayer will make payment from a different bank it will be updated in the Preferred Banks list. <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. <input type="checkbox"/> Taxpayer can delete any of the preferred banks at any point of time.
33.	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 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.</p> <p>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</p>

			<p>issuance of Drop Proceedings order in Form GST DRC-05.</p> <p>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.</p> <p>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.</p> <p>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.</p>
34.	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 rest of the month of that quarter, tax payers were getting an error message that <i>"Refund has already been applied for January/February 2017-18 in the selected period. Please update selection to exclude already filed periods"</i>. 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> <p>Now, the restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these tax payer would also be able to file refund application on monthly basis. This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed.</p>
35.	Prosecution & Compounding	Intimation 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 notified about initiation of prosecution on his dashboard and via Email / SMS.
36.	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.

37.	Advance Ruling	Appeal against the Advance Ruling given the Authority	<p>Once an advance ruling is issued by the authority and if the applicant or the taxpayer is aggrieved by such an advance ruling, they can file appeal before the appellate authority.</p> <p>(refer Section 100 of the CGST Act, 2017)</p>
38.	Advance Ruling	Rectification of mistake in the order by the advance ruling authority or its appellate authority	<p>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 applicant/appellant can make an application to the authority/ appellate authority for rectification of the mistake.</p> <p>(refer Section 102 of the CGST Act, 2017)</p>
39.	Assessment & Adjudication	Rectification mistake in order by the Adjudicating Authority	<p>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. Rectification request can be given by taxpayer within 3 months from date of issue of order.</p> <p>(refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 & Form GST DRC-08)</p>
40.	Payment	Over the Counter (OTC) Payment	<ul style="list-style-type: none"> 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 Portal. 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. Now, every taxpayer can create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal, in both pre-login & post login modes (<i>System check to limit OTC challan amount has been removed</i>).

(refer Law Committee MoM of 31/10/2018)

41.	e-WAYBILL pORTAL	<ol style="list-style-type: none"> Checking of duplicate generation of e-way bills based on same invoice number: 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. CKD/SKD/Lots for movement of Export/Import consignment: CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017. Shipping address in case of export supply type : 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. Dispatching address in case of import supply type : 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 can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country. Enhancement in 'Bill To – Ship To' transactions: EWB generation is now categorized to four types - Regular and Bill to Ship to, Bill from Dispatch from & combination of both.
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			<p>6. Changes in Bulk Generation Tool: Facility of EWB generation through the Bulk Generation Tool has been enhanced.</p> <p>For more information please click on Attachment</p>
42.	Assessment & Adjudication	Form GST ASMT- 01, 03 & 05 <i>Application for Provisional Assessment</i>	<ul style="list-style-type: none"> <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. <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. <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><i>(refer Section 60 of CGST Act, 2017 and Rule 98 of CGST Rules 2017)</i></p>
43.	Assessment & Adjudication	Form GST ASMT- 08 <i>Application for Release of Security</i>	<ul style="list-style-type: none"> <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><i>(refer Section 60 of CGST Act, 2017 and Rule 98 (6) of CGST Rules 2017)</i></p>
44.	Assessment & Adjudication	Form GST ASMT- 11	<ul style="list-style-type: none"> <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 clarification from that person. <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>(refer Section 61 of CGST Act, 2017 and Rule 99(2) of CGST Rules 2017)</p>
45.	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>(refer Section 62 of CGST Act, 2017 and Rule 100(4) of CGST Rules 2017)</p>
46.	Appeals and Revision	<p>Date of Hearings & Adjournments</p> <p><i>Generation of Cause list</i></p>	<ul style="list-style-type: none"> <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. <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.
47.	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>(refer Section 54(1) of CGST Act 2017 & Rule 89 (2) (c) of the CGST Rules, 2017)</p>
48.	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>(refer Section 54(1) of CGST Act 2017)</p>
49.	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> <ul style="list-style-type: none"> <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. <input type="checkbox"/> One invoice can be associated with several FIRC/BRC in the statement 3 to be uploaded with the refund application.

50.	API	Release of API related to Recovery	<ul style="list-style-type: none"> <input type="checkbox"/> Get Case for Recovery <input type="checkbox"/> Recovery - Notice <input type="checkbox"/> Recovery - Certificates or Orders <input type="checkbox"/> Recovery - Reply to Notice <input type="checkbox"/> Update Recovery Status <input type="checkbox"/> Update Mode of Recovery status <input type="checkbox"/> Payment towards Demand
51.	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.
52.	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>
53.	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>
54.	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>
55.	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).
56.	API	Release of API related to Application for Amendment in Registration of Core	<ul style="list-style-type: none"> · Get Application - Submit · Get Application - Resubmit

		fields for NRTP/OIDAR/TDS/TCS taxpayers	<ul style="list-style-type: none"> Update Registration Status-Approve, SCN and Reject Get ARN Update-SCN, Approve, Reject; Get Entity Get Alert
57.	Return	Facility to download TCS data of Form GSTR-2A to an Excel file	<p>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.</p>
58.	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>
59.	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 accept 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"> Taxpayer generated a CPIN in E-payment (Net Banking) mode. Taxpayer initiated payment through Net Banking before the expiry of CPIN. <p>(refer attached document for details)</p>
60.	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.
61.	Return	Offline Utility of Form GSTR-10	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.

10 offline.

(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)

62. 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.
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(Refer Rule 66(1) and Rule 66(3) of CGST Rules, 2017)

63. Return	Validation removal in Form GSTR-1 in Shipping Bill date & Invoice date	<ul style="list-style-type: none">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.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.
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64. Miscellaneous	Search Taxpayer PAN wise	<ul style="list-style-type: none">Currently, there is functionality available to taxpayers in pre-login and post-login mode to search the taxpayer details using GSTIN/UIN.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.
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65. Registration	Form GST REG-14 (Non-Core Amendment of Registration for NRTP, OIDAR, TDS & TCS taxpayers)	<ul style="list-style-type: none">Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for Amendment of Registration of Non-Core fields. <p><i>APIs for these functionalities have also been released for CBIC and Model / States.</i></p>
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66. Return	Delinking of Form GSTR 6 with Form	<ul style="list-style-type: none">So far, system was auto-populating invoices uploaded by supplier in Form GSTR-1 in both Form GSTR-6 and Form
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GSTR 1 & 5

GSTR-6A.

Ø ISD registrant takes action on the auto-populated invoices and files their Form GSTR-6. ISD registrant can add invoices which are not accounted for by suppliers.

Ø These added invoices were auto-populated in Form GSTR-1 of suppliers for taking action and file their Form GSTR-1.

Ø In case, supplier taxpayers ignores the auto-populated invoices, at the time of uploading the json, system throws error.

The process was creating hardship in filing Form GSTR-1 and Form GSTR-6.

· Changes has been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A **(only)**, on real time basis.

Ø ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).

Ø ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices will not be auto-populated in Form GSTR 1 of supplier, as was happening earlier.

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.

Ø These process has also been implemented in Form GSTR 5.

Ø Necessary changes has been done in Offline utility **also**.

Ø A mismatch report between GSTR-1 and GSTR-6 and vice versa will be will made available **soon**.

67. Return

Changes in filing of Form GSTR 4

· Online creation and submission of Form GSTR 4 by taxpayer, is now available on GST Portal.

· Filing of Form GSTR 4 is made simpler and user friendly (

		<p>changes are done in lines of changes made in Form GSTR 3B in the month of February, 2018).</p> <ul style="list-style-type: none"> Question based filing has been provided, which will help taxpayer in filling up only those tables which are required to be filled. <p>Ø In case of Nil 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 <u>Yes</u>.</p> <p>Ø If a taxpayer has selected <u>Yes</u> but has no information to report, then relevant table may either be filled with zeros or question may be corrected to <u>No</u>.</p> <p>Ø If there is any past period(s)/return(s) liability, <u>Nil</u> option will not be available.</p> <ul style="list-style-type: none"> Buttons for <u>Submit GSTR-4</u> and <u>File GSTR-4 with DSC/EVC</u> has been removed and a new <u>Proceed to File</u> button has been provided. An additional table has been provided to display the balances available in electronic cash ledger. For other taxpayers while filing Form GSTR 4 System shows utilization of cash. 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 <u>Create Challan Button</u>. This reduces chances of payment of tax under wrong head. <p><i>APIs for these functionalities have also been released for CBIC and Model / States.</i></p>
68.	Return	<p>TDS credit to the supplier</p> <ul style="list-style-type: none"> 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). Since, Section 51 & 52 of GST Act, 2017 is being implemented from 1st 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.

			<ul style="list-style-type: none"> 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. <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>
69.	Return	Facility to download data of Form GSTR-2A to an Excel file	<ul style="list-style-type: none"> 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. 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. 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.
70.	Return	Form GSTR 8 (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.
71.	Return	Form GSTR 10 (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>
72.	Registration	Form GST REG-01 (Availability of section 6, 12 & 13 of the Form on the	<ol style="list-style-type: none"> Any person who intends to opt for composition scheme can do so by selecting '_Yes' to —Opt for composition<input type="checkbox"/> tab, on the GST Portal, in the registration Form and provide the requisite declaration. In addition to this field no. 6, defining the _Category of

	Portal)	<p>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□.</p> <ul style="list-style-type: none"> Similarly, this field is also incorporated in Form GST CMP – 02 & 04. <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"> Field No 12 & 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 & date and approving authority details.
73.	Refund	<p>Filing of refund for multiple tax period in two types of cases</p> <ul style="list-style-type: none"> 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 & 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. Similar changes has been done in RFD 01 B, for tax officials to capture details of refund granted or rejected, on the GST Portal. <p><i>APIs for these functionalities have also been released for CBIC and Model I States.</i></p>
74	Appeal & Revision	<p>Form GST APL 01</p> <ul style="list-style-type: none"> 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) 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.
75	Registration	GST REG-14

76	Registration	GST REG-12	Suo Moto Registration and Payment option by Govt. department 1) ID creation 2) Create Challan 3) Making Payment
77	Composition	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
78	Composition	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
79	Registration	GST REG-01	Application for Registration
80	Registration	GST REG-02	Acknowledgment
81	Registration	GST REG-03	Notice for Seeking Additional Information
82	Registration	GST REG-04	Clarification/ additional information/ document for Registration / Amendment/ Cancellation
83	Registration	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/>
84	Registration	GST REG-06	Registration Certificate
85	Registration	GST REG-25	Certificate of Provisional Registration
86	Registration	GST REG-26	Application for Enrolment of Existing Taxpayer
87	Returns	GSTR-1	Details of outward supplies of goods or services
88	Returns	GSTR-3B	Monthly return (before GSTR-3B in case of extension)
89	Payments	GST PMT-01	Electronic Liability Register of Registered Person
90	Payments	GST PMT-05	Electronic Cash Ledger
91	Payments	GST PMT-06	Challan for deposit of goods and services tax
92	Transitional Forms	GST TRAN-01	Transitional ITC / Stock Statement
93	Transitional Forms	GST TRAN-03	Credit distribution
94	Composition	GST CMP-04	To opt out of the composition scheme
95	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).
96	Registration	Processing	TDS Processing of the applications
97	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.
98	Return	GSTR-2 Offline	Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool) https://www.gst.gov.in/download/returns
99	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility https://www.gst.gov.in/download/gstr3b
100	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
101	Offline utility	GSTR-2	<p>Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature :</p> <ul style="list-style-type: none"> After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices (given by supplier in his submitted GSTR 1) and add invoices which are reflected as saved invoices (saved by supplier but GSTR 1 not submitted) Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility.
102	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.
103	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.
104	Advance ruling work-around for taxpayer	User Services	<p>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 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/- each 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>https://reg.gst.gov.in/registration/advanceruling</p>
105	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.
106	Miscellaneous Issues faced by taxpayers	-	<p>Following issues faced by taxpayers is fixed</p> <ul style="list-style-type: none"> Stuck in Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress.

			<ul style="list-style-type: none"> Submission in progress issue 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. 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 Returns: GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B file.
107	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
108	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)
109	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).
110	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.
111	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
112	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 & for regeneration of JSON file for upload.</p>
113	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.
114	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it. If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger. Taxpayers who are filing it for the first time will not be able to revise it immediately. Functionality to revise the TRAN-1 for those who do not fulfil the above criteria shall be enabled shortly.

115	Registration	Form GST REG-09	Application of registration by Non-Resident Taxable Person
116	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.
117	GST Practitioner	-	<p>Locate GST Practitioner : This service will enable taxpayers to search & view the details and address of a GST Practitioner (GSTP) at the GST Portal.</p> <ul style="list-style-type: none"> • Engage/Disengage GST Practitioner : This service will enable taxpayers to engage/disengage a GST Practitioner for performing specified activities on his behalf. <p>GST Practitioner Dashboard – Accept / Reject Taxpayer: This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer's request who wishes to engage him.</p> <p>GST Practitioner Dashboard - List of Taxpayers: 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>GST Practitioner Dashboard: 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 will be made available soon regarding GST Practitioner</p> <ul style="list-style-type: none"> ➢ GSTP dashboard for filing registration and returns ➢ GSTP dashboard for clearing remaining backlogs
118	Refund	Form RFD 01 A (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.
119	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.
120	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> Login> Navigate to Refund Menu> Select <input type="checkbox"/> Refund of Excess Balance in Electronic Cash Ledger <input type="checkbox"/> in Refund Type</p>
121	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> • 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. • 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). • With this change, taxpayers can now file revise Form

122	Return	Form GSTR-6	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.
123	Return	NIL return Filing and Questionnaire based display in Form GSTR- 3B for the taxpayers	<ul style="list-style-type: none"> 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). <p>Creation and submission of Form GSTR 6, by Input Service Distributor (ISD) is now available on GST Portal for the taxpayers.</p> <ul style="list-style-type: none"> GSTR3B Nil Return Filing: 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. GSTR3B Return filing based on Questionnaire: 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.
124	Return	Nil Filing of Table 6A of GSTR 1	A new functionality has been provided to taxpayer on GST Portal to file Nil Table 6A of GSTR 1 (in a simple step).
125	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.
126	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)
127	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.
128	Returns	Opting for quarterly filing of Returns	<ul style="list-style-type: none"> Taxpayer has now been provided a facility to Opt in for quarterly filing of returns. 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. Please note that no changes can be made in GSTR 1 return of July, 2017. Please also note that option once exercised cannot be changed in the current financial year.
129	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</p>

			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.
130	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>
131	Transition Forms	Offline utility for Table 7A of Form GST TRAN 1	<ul style="list-style-type: none"> • 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. • Generated JSON can be uploaded in GST portal to save bulk records in the table. • In one upload 10,000 records (approx.) can be saved on the GST Portal and this upload can be done many times.
132	Refund	Refund workarounds	<p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> • Exports of services with payment of Tax (Alternate Flow 02) • ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] (AF 05) • On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) (AF 06) • On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) (AF 07) • Recipient of deemed exports (AF 08) • Pre-login tracking of refund status with ARN (https://refund.gst.gov.in/refunds/pre/trackarnstatus)
133	ITC	Form ITC GST 02	Facility for declaration for transfer of ITC in case of sale, merger, 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).
134	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. (https://www.gst.gov.in/download/trans2)
135	Miscellaneous	-	<ul style="list-style-type: none"> • Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns. • To avoid rejection of data while sending data to ICEGATE (for allowing refunds), due to mismatch between figures of Form 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.

- Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed.
- 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.

(<http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf>)

136	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.
137	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).
138	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.
139	Miscellaneous	-	<ul style="list-style-type: none"> • Form GSTR 4, for Oct-Dec, 2017 quarter, (for save, submit, file) has been enabled on GST Portal for the taxpayers. • 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 <p>https://services.gst.gov.in/services/grievance</p> <p>(The grievance management for Model 2 States/ UTs has been released.</p> <p>API related to it, for Model 1 States/CBEC, is under testing and will be released soon.)</p>
140	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.
141	Miscellaneous	-	<ul style="list-style-type: none"> • Self Help Portal (Grievance Redressal Portal for GST) is now being enabled for Taxpayers today. (Refer CEO, GSTN earlier mail (refer attachment) for details) • In back office, jurisdictions have been updated for states of UP, Haryana & J&K.

142	Miscellaneous	-	<ul style="list-style-type: none"> 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. 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. Features in Form GST ITC-04 filing has been enhanced, to allow multiple entries of items in a single challan.
143	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)
144	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"> 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.
145	Return Form	Changes in Form GSTR 3B	<ul style="list-style-type: none"> Filing of GSTR 3B Return made further simple and user friendly. System shows best utilization of ITC, based on law, which can be edited as per requirement by the taxpayer. 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. Submit button is now removed and submit functionality is now clubbed with Make Payment. <p><i>(An advisory on it is attached for information please)</i></p>
146	Miscellaneous features in Return	-	<ul style="list-style-type: none"> In GSTR-1 & 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 un- changed. A field for providing —Reason for Issuing Note□ was available in Credit/Debit note table, in Form GSTR 1, which

			<p>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.</p> <ul style="list-style-type: none"> 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. Taxpayers has been provided with facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.
147	ITC	Form GST ITC 03	<ul style="list-style-type: none"> 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).
148	Modification in Search results of Pre-login Search Taxpayer	-	<ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> For Filed-Valid – Status to be shown as Filed For Valid But Not Filed – Status to be shown as Not Filed
149	Registration	Miscellaneous	<ul style="list-style-type: none"> 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. 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.
150	Refund	Form GST RFD 11 (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.
151	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 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.
152	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.
53	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).
154	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>
155	Registration	Cancellation of Registration of Migrated Tax payer	<ul style="list-style-type: none"> Facility for Cancellation of Provisional Registration by migrated taxpayers have been enhanced on GST Portal. 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

			<p>system used to cancel the provisional Registration.</p> <ul style="list-style-type: none"> Even if the declaration is provided by the migrated taxpayer (while submitting of Application for Cancellation of Provisional Registration), system will now check few validations to ensure that declaration provided by migrated taxpayer is in sync with the information on the GST Portal. 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. 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.
156	Return	Reset of Form GSTR 4 after Submit	<ul style="list-style-type: none"> While filing Form GSTR 4, on clicking of <input type="button"/>—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. <p>Concerns have been raised that taxpayer should be allowed to reset GSTR-4 even after <input type="button"/>—Submit button is clicked and 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 <input type="button"/>—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"> Further <input type="button"/>—Reset button has been provided after <input type="button"/>—Submit button. This button will get enabled only after <input type="button"/>—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
157	Return	Deletion of invoices in Form GSTR-1 Offline tool	<p>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 <input type="button"/>—Delete Failed. Now a feature of <input type="button"/>—Delete Section Data has been provided to taxpayer, in Form GSTR-1 Offline tool, using which taxpayer can delete more than 2500 Invoices.</p>
158	Return	Form GSTR-3B Reset Button	<p>Reset button has been enabled for those taxpayers whose Form GSTR-3B was in submit status on 20th Feb 2018. These taxpayers can now click on the reset button, which opens Form GSTR-3B in edit mode. After correcting the details taxpayers can offset their tax liability and file Form GSTR-3B.</p>

159	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>
160	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.
161	Registration	Surrender of registration by the taxpayers	<p>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 been disabled 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>
162	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 / States/ CBEC will be released soon.</i></p>
163	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.
164	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.

165	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.
166	Refund	Statement Upload Functionality	<ul style="list-style-type: none"> <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 uploading the statement by the taxpayer, while filing refund application in Form GST RFD-01A, has been provided. The refund processing officer can view and download this statement in CSV format, with the refund application in RFD-01A.
167	Refund	Changing the computation method of allowable refund of unutilized ITC in case of inverted duty Structure	<p>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 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>
168	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	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.

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. 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.

169	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.
170	Services	Details of tax officials	Taxpayer has been provided with a search facility to search for details of tax officials. <i>(Dash board> Services> User Services > Contact)</i>
171	ITC	Form GST ITC 04	Facility to fill and save Form ITC-04 online has been made available to taxpayers.
172	Return	To file Amendments In Form GSTR – 6, for Input Service Distributors (ISD)	<ul style="list-style-type: none"> Facility to file amendments in Form GSTR 6 (table 6 & 9) has been made available to ISD. Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) only, 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 now ISD can distribute credit of IGST either as IGST or SGST (UTGST)/CGST, when the receiving unit is in the same State as that of the ISD. The filing process of Form GSTR-6 was in two steps. The user needs to declare all the details and —Submit button of the form (and figures given in the form were freezed), to enable the user to —File button of 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 reset button 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.

173	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.
174	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.
175	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.
176	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.
177	Misc.	Utilize Payment towards Demand- Payment of reduced penalty	<p>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 order, if he makes the payment</p> <ul style="list-style-type: none"> • within 30 days from the date of communication of the order and • he is making full payment of tax and interest, stated in the order; <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>
178	Misc. issue in Return	Facility to change return frequency for normal taxpayer	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.
179	Return	Offline tool for Form GSTR-6	Creation and submission of Form GSTR 6 statement.
180	Refund	Tracking ARN for Exports	<ul style="list-style-type: none"> • 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.

			<ul style="list-style-type: none"> Now taxpayer has been provided with a facility for the taxpayers to see information about the status of the refund process. <p><i>(Dash board > Services > Refunds > Track Refund Status)</i></p> <ul style="list-style-type: none"> 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: <ol style="list-style-type: none"> Refund confirmation received from ICEGATE on <u><date></u>: This shall imply that the ICEGATE has completed the processing and has reverted with confirmation to the GST System Refund record rejected by ICEGATE on <u><date></u> due to <u><error message from ICEGATE></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 Refund data transmitted to ICEGATE vide <u>acknowledgement number <xxxxxx></u>. This shall imply that data of the given return period has been handed over by the GST System to ICEGATE for further processing, and that the confirmation from ICEGATE is awaited. Refund data NOT transmitted to ICEGATE due to <u><error message></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.
181	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.
182	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.
183	Return	Removal of validation for CGST is equal to SGST, in table 4B(2) in Form GSTR-3B	<ul style="list-style-type: none"> 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. This auto population of data is now been removed in table 4(B)(2) – <u>_Others'</u> 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.
184	Demand & 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).

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