



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (December, 2022)

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1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Automation of Drop Proceedings for taxpayers suspended upon issuance of SCN in Form GST REG-17.	<ul style="list-style-type: none"> A taxpayer is suspended on the portal if they do not file six or more consecutive monthly returns /quarterly returns (QRMP) for two tax periods in Form GSTR 3B and are issued with a system generated notice for cancellation in Form GST REG-17. This was implemented on the portal w.e.f. October, 2022, for monthly filers and up to the September, 2022 quarter for quarterly filers. If such suspended taxpayers file all their pending returns/statements, the cancellation proceedings get automatically dropped on the portal. A new functionality has been deployed on the portal where the suspended taxpayers can themselves initiate the process of drop proceedings after having filed all pending returns/statements by clicking "Initiate Drop Proceeding" button by navigating Notices/Order after login on their dashboard, if required.

2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Re-compute Interest button in Table 5.1 of Form GSTR-3B	<ul style="list-style-type: none"> A RE-COMPUTE INTEREST button has been provided in Table 5.1 of Form GSTR 3B which enables the taxpayers to re-compute interest in case they feel there is any discrepancy in the system computed interest. On click of the RE-COMPUTE INTEREST button, the system will re-compute the interest and update the system generated Form GSTR-3B PDF.
2	Enabling validation at 4-digit HSN declaration in Table-12 of GSTR-1	<ul style="list-style-type: none"> A validation has been implemented in Table-12 of Form GSTR-1 wherein the taxpayers with AATO up-to Rs.5 crores have to mandatorily enter minimum 4 digits of HSN. A warning message shall be displayed if less than 4 digits are entered.
3	Implementing Sequential Filing of Form GSTR-1 and filing of Form GSTR-1 prior to Filing of Form GSTR-3B	<ul style="list-style-type: none"> From October-2022, tax period onwards, filing of Form GSTR-1 has been made sequential. The system would not allow filing of Form GSTR-1 until the GSTR-1 for the previous return period is filed. This would apply to both Monthly and Quarterly filers. In addition, w.e.f. October-2022 tax period onwards, filing of Form GSTR-1 before filing of Form GSTR-3B for a particular tax period has been made mandatory on the portal. This would apply to both Monthly and Quarterly filers.

4	Validation to check duplicate entries in Form GSTR-2B	<ul style="list-style-type: none"> From the period Sep 2021, onwards, an option was provided to the taxpayers to pull the BoE details in Form GSTR-2B in case it was not populated automatically from ICEGATE using 'Fetch Bill of Entry' functionality. However, in absence of a check in the system in some cases the BoE details were getting populated twice in taxpayer's Form GSTR-2B. A validation has now been implemented on the portal so as to ensure that BoE details do not get populated twice in Form GSTR-2B.
5	Turnover threshold validation on filing by composition taxpayers.	<ul style="list-style-type: none"> With effect from FY 2021-22, a validation has been implemented on the portal so as to ensure that a taxpayer whose aggregate turnover exceeds Rs.1.5 crore for goods and/or Rs.50 lacs for goods and services will not be able to file quarterly statement in Form CMP-08 and annual return in Form GSTR-4. An alert message will be displayed on the taxpayer's dashboard in such cases.

3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Label change in Statement 1 of RFD 01 for Refund on account of ITC accumulated due to Inverted Tax Structure	<ul style="list-style-type: none"> In terms of the notification 14/2022, dated 05.07.2022 the column "Tax payable on such inverted rated supply of goods and services" has been substituted with "Tax payable on such inverted rated supply of goods and services * (Net ITC/ITC availed on inputs and input services)" in statement 1 of Form GST RFD-01 filed for refund on account of ITC accumulated due to Inverted Tax Structure.
	Removing the validation of return filing of Form GST CMP o8 and Form GSTR 4.	<ul style="list-style-type: none"> The Composition taxpayers were earlier being prevented from applying from refund on account of Excess payment of tax in cases where they had defaulted in filing statement in Form GST CMP-08 and/or return in Form GSTR-4. This validation has now been removed.

4. Advance Ruling

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Filing Advance Ruling Application by Unregistered persons.	<ul style="list-style-type: none"> A new functionality has been deployed on the portal to allow the unregistered persons to file an application for advance ruling on the portal. They can submit the application by creating a Temp ID on the GST portal. Earlier such persons could only submit the fee towards advance ruling application but were required to file the application in offline mode.

5. Enforcement

1	Miscellaneous enhancements in enforcement module	<ul style="list-style-type: none"> A functionality has been provided on the Portal for taxpayers to file Request for Adjournment while replying to a Notice to Summon in Enforcement cases. After login, the taxpayers can navigate Services > User Services > View Additional Notices and orders > click here (hyperlinked) > Notices folder > select Reply for Notice to Summon.
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6. Webinars

S. No.	Topic	Language			
		Hindi	English	Tamil	Marathi
1	Filing an Appeal by Taxpayer in Form GST APL-01	https://youtu.be/1cuiRZacHz0	https://youtu.be/O_3j5AdQBrs	https://youtu.be/isEdPNtIWIo	https://youtu.be/8xpr5OToccE

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Thanking You
Team GSTN