



GOODS AND SERVICES TAX NETWORK

## New functionalities made available for Taxpayers on GST Portal (October-December, 2020)

New functionalities pertaining to modules of:

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# 1 - Registration

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Aadhaar Authentications in Form GST REG-01, during Registration, for all type of taxpayers (except PSU, Govt Bodies, Statutory Body and Local Authority)	<ul style="list-style-type: none"> <li>For Taxpayers applying for a new registration and opting for Aadhaar Authentication, the authentication would now be required to be done only for one Primary Authorized Signatory and one Promoter/Partner, (instead of all Authorized Signatories and Partners/Promoters, hitherto).</li> <li>If Taxpayer has not opted for Aadhaar Authentication while applying for a new registration and if a SCN is raised by Tax-officer, on Aadhaar Authentication tab, taxpayer will be able to upload E-KYC documents while filing clarification. This upload of E-KYC documents can also be done by the Tax Official (on behalf of the taxpayer) doing site verification.</li> </ul>
2	Filing an application for cancellation of Registration by GST Practitioner (Form GST PCT -06)	A person registered as a GST Practitioner can now file an application for cancellation of their Registration, in Form GST PCT-06 (& the Tax Officials would also be able to pass an order on this application in Form GST PCT-07).
3	PAN based Registration details to be shown to Taxpayers	<ul style="list-style-type: none"> <li>While applying for a new Registration application, the taxpayers will now be shown some additional details related to same PAN, in a table.</li> <li>The details will include information related to registration, registration applied for or pending, pertaining to same PAN. These ARNs will have following colour codes to differentiate their status:                             <ul style="list-style-type: none"> <li><b>Green:</b> For Approved Registration Applications.</li> <li><b>Red:</b> For Rejected Registration Applications.</li> <li><b>Orange:</b> For Pending for Processing/Pending for order Registration Applications.</li> </ul> </li> <li>The list of ARNs for Registration issued on the same PAN with information like Date of ARN, Assigned to, Reason with Status of ARN etc., will be shown date wise in the table.</li> <li>Facility to download PAN based Registration details in table with save options is also provided to taxpayers</li> </ul>
4	Suspension status of GSTIN in certain cases	<ul style="list-style-type: none"> <li>Immediately after the initiation of cancellation of Registration proceedings through, either:                             <ul style="list-style-type: none"> <li>filling of an application in Form GST REG-16 (Application for cancellation of Registration) by the taxpayer; or</li> <li>suo-moto cancellation by Tax Officer through Form GST REG 17 (Show Cause Notice for Cancellation of Registration); or</li> <li>suo-moto cancellation by Tax Officer through Form GST REG-08 (Order of Cancellation of Registration as TDS or TCS)</li> </ul> </li> <li>the status of GSTIN for which cancellation is initiated will be shown as "Suspended" on the GST Portal.</li> <li>Suspension status is linked with generation of ARN in case of GST REG 16 and Reference Number in case of GST REG 17/08.</li> <li>Registration of the Suspended taxpayer will either be Cancelled, post order for cancellation or will be converted back to Active, in case of drop proceeding order passed in GST REG 20 by the tax officer.</li> <li>Till cancellation proceedings are concluded (and taxpayer's status remains Suspended), they will be able to access only the E-way bill portal and Returns, Appeal and Payment modules on GST Portal.</li> </ul>
5	Showing Jurisdiction of CBIC and States/ UTs on the basis of PIN	<ul style="list-style-type: none"> <li>While filing an application for registration in Form GST REG-01 by a Normal taxpayer or in Form GST REG-09 by a NRTP, the applicant will be able to view the lowest jurisdictional level information, for both Centre and State/UT, on the basis of PIN entered by them for their Principal Place of Business.</li> <li>This information will be displayed in a drop down to the applicant for selection, on the basis of the Pin entered of the Principal Place of Business, in the application for registration.</li> <li>It will allow taxpayers (who are applying for new registration) to select their jurisdiction, as only the jurisdictions linked to a particular Pin Code will be shown in the drop down.</li> </ul>

## 2 - Return Module

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Quarterly Returns Monthly Payment (QRMP) Scheme	<ul style="list-style-type: none"> <li>• Taxpayers whose Aggregate Annual Turnover (AATO) during previous FY and current FY was up to Rs 5 Cr. would become eligible to file quarterly returns and pay tax on monthly basis w.e.f. 01.01.2021, under QRMP Scheme. A profiling option has been enabled on the GST Portal for all such taxpayers to choose between quarterly / monthly option for a quarter as per the scheme.</li> <li>• For qtr. Jan., 2021 to March, 2021, all Registered Persons (RPs) whose AATO for the FY 2019-20 is up to Rs 5 Cr. and have furnished the return in Form GSTR-3B for the month of October, 2020 by 30th Nov., 2020, has been migrated by default in the GST system under the scheme as follows: <ul style="list-style-type: none"> <li>• Up to Rs 1.5 Cr., who have furnished Form GSTR-1 on quarterly basis in current FY- Qtrly</li> <li>• Up to Rs 1.5 Cr., who have furnished Form GSTR-1 on monthly basis in current FY- Monthly</li> <li>• More than Rs 1.5 Cr. and up to Rs 5 Cr. in preceding FY-Qtrly</li> </ul> </li> <li>• The option to avail this scheme can be availed GSTIN wise by a taxpayer (if the taxpayer is otherwise eligible for the scheme). Therefore, few GSTINs for same PAN can opt for the Scheme and remaining GSTINs can remain out of the Scheme.</li> <li>• Taxpayer can login to the GST portal and then navigate to Services &gt; Returns &gt; Opt-in for Quarterly Return option to opt in or opt out of the QRMP scheme.</li> <li>• Click here for details - <a href="https://www.gst.gov.in/newsandupdates/read/417">https://www.gst.gov.in/newsandupdates/read/417</a></li> <li>• Click here for UM &amp; FAQ - <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_change_profile.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_change_profile.htm</a> &amp; <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_change_profile.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_change_profile.htm</a></li> </ul>
2	Import of e-invoice data into Form GSTR-1 of the taxpayers	<ul style="list-style-type: none"> <li>• The relevant details from the e-invoices, as uploaded by the taxpayers (for whom it is mandatory) on Invoice Registration Portal (IRP), will get auto-populated in their Form GSTR-1.</li> <li>• This will ease the process for the taxpayers from uploading the transaction details again on the GST portal, while filing Form GSTR-1 and also to avoid errors caused due to manual entry.</li> <li>• For details click link <a href="https://www.gst.gov.in/newsandupdates/read/421">https://www.gst.gov.in/newsandupdates/read/421</a></li> </ul>
3	Authentication through EVC, for filing of returns through GSPs, for taxpayers for whom DSC is not mandatory	<ul style="list-style-type: none"> <li>• Earlier, returns filed for any taxpayer by Goods and Services Tax Suvidha Providers (GSPs) were accepted on the GST System, only if the same were authenticated through DSC by GSPs. The functionality of authentication of the Returns through EVC, by the GSPs has been enabled on the GST Portal, if the returns are filed of those taxpayers, who have been provided a facility to file their return through EVC on the GST Portal. Thus DSC is required to be used by GSP only if the taxpayers is required to file their returns on GST Portal through DSC, otherwise GSP can now file return through EVC for other taxpayers.</li> </ul>
4	Auto-populated Form GSTR-3B in PDF format for the taxpayers	<ul style="list-style-type: none"> <li>• GSTN has now introduced auto-populated Form GSTR-3B in PDF format, for benefit of the taxpayers.</li> <li>• The auto-populated PDF of Form GSTR-3B will consist of:- <ul style="list-style-type: none"> <li>• Liabilities in Table 3.1 (a, b, c and e) and Table 3.2 from Form GSTR-1</li> <li>• Liability in Table 3.1 (d) and Input Tax Credit (ITC) in Table 4 from auto-drafted ITC Statement from Form GSTR-2B.</li> </ul> </li> <li>• This facility is made available in Form GSTR 3B dashboard from October 2020 tax period onwards.</li> <li>• This facility will become available for taxpayers who are registered as Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.</li> <li>• The system generated PDF will be made available on GSTR-3B dashboard. Taxpayers will be able to access their Form GSTR-3B (PDF) through: Login to GST Portal &gt; Returns Dashboard &gt; Select Return period &gt; GSTR-3B&gt; System Generated 3B.</li> </ul>
5	Interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different	<ul style="list-style-type: none"> <li>• In consonance with recent changes in the law which provide for applicability of interest on delayed payment of tax only on the tax component paid from cash ledger, the validation on the amount of interest under CGST and SGST/UTGST being equal has now been removed. The interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different. This has been implemented for both Online and Offline filing.</li> </ul>

## 2 - Return Module

S.No.	Form	Functionality released and available for taxpayers/registered person
6	Filing NIL Form GST CMP 08 through SMS, on GST Portal	<ul style="list-style-type: none"> <li>• A Composition taxpayer can now file NIL statement in Form GST CMP-08 for a quarter, through an SMS, apart from filing it through online mode, on GST Portal.</li> <li>• To file NIL Form GST CMP-08 through SMS, the taxpayer must fulfil following conditions:               <ul style="list-style-type: none"> <li>• Taxpayer must be registered as composition taxable person (by filing Form GST REG-01) or the taxpayer might have opted for composition levy (by filing Form GST CMP-02).</li> <li>• Taxpayer must have filed all the applicable statement(s) in Form GST CMP-08 for the previous quarter(s).</li> <li>• Authorized signatory and his/ her phone number must be registered on the GST Portal.</li> <li>• There must not be any data in save stage, in online version of Form GST CMP-08, on the GST Portal.</li> </ul> </li> <li>• NIL Form CMP-08 for a tax period must be filed by the taxpayer, if there is no:               <ul style="list-style-type: none"> <li>• outward supplies;</li> <li>• liability due to reverse charge (including import of services); and</li> <li>• other tax liability for the quarter, for which the statement is being filed.</li> </ul> </li> <li>• Steps to File Nil Form GST CMP-08 through SMS are as below:               <ul style="list-style-type: none"> <li>• Send SMS to 14409 number to file Nil Form CMP-08 ie NIL space Return Type space GSTIN space Return Period (For example for NIL Filing for Tax Period Apr-Jun 2020: NIL C8 07AQDPP8277H8Z6 062020)</li> <li>• Send SMS again on the same number 14409 with Verification Code to confirm filing of Nil Form CMP-08 (For Example: If Verification Code received here is 324961: CNF space Return Type space Code - CNF C8 324961)</li> <li>• After successful validation of "Verification Code", GST Portal will send back ARN to same mobile number and on registered e-mail ID of the taxpayer to intimate successful Nil filing of Form GST CMP-08.</li> </ul> </li> <li>• All the authorized representatives for a particular GSTIN, with unique mobile number can file NIL Form GST CMP-08 through SMS.</li> <li>• The due date for filing of Form GST CMP-08 is 18th of the month following the quarter.</li> </ul> <p><u>For more details on filing Nil Form GST CMP-08 on the GST Portal</u>  <u>Click this link: <a href="https://bit.ly/35piwtr">https://bit.ly/35piwtr</a></u></p> <p>Note: The facility of Nil filing for FORM GSTR-3B &amp; GSTR 1 through SMS is already available to the taxpayers.</p>

## 3 - E-way Bill

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Online filing of application (Form GST EWB 05) by the taxpayer for un-blocking of E-Way Bill (EWB) generation facility	<ul style="list-style-type: none"> <li>In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is to be blocked, in case the taxpayer fails to file their returns in Form GSTR-3B or Statement in Form CMP-08, for two or more consecutive tax periods. For unblocking of this facility, taxpayer need to apply to jurisdictional Tax Official in Form GST EWB 05.</li> <li>A facility has now been provided to the taxpayers on the GST Portal, from 28th November, 2020 onwards, to file an application online for unblocking of their EWB generation facility (in Form EWB-05), in case their EWB generation facility has been blocked on the EWB Portal.</li> </ul> <p>Note: So far taxpayers were applying to tax officials vide manual application, for unblocking of their EWB generation facility and tax officials were issuing orders online on GST Portal, in Form GST EWB 06. Now this facility is being discontinued.</p> <ul style="list-style-type: none"> <li>To file an online application for unblocking EWB generation facility on GST Portal, a taxpayer need to:                             <ul style="list-style-type: none"> <li>o Login to the portal and navigate to Services&gt; User services&gt; My Applications</li> <li>o Select application type as "Application for unblocking of E-way bill" and click New Application</li> <li>o Submit application in Form EWB-05, with upload of up to 04 documents</li> </ul> </li> <li>The application so filed is populated to dashboard of jurisdictional tax official. The tax official can issue a Notice for personal hearing to the taxpayer. Then the taxpayer can file their reply to the notice online, along with supporting documents.</li> <li>At conclusion of the proceedings, the Tax Officer can issue an order (in Form GST EWB-06) approving the taxpayer application for unblocking the EWB generation facility. After which their EWB generation facility will be restored for the duration specified in the order.</li> <li>If the Tax Officer rejects the taxpayer's application vide order in Form GST EWB-06, the EWB generation facility will remain blocked and the taxpayer shall be required to file their pending returns (in Form GSTR-3B / Statement in FORM CMP-08, so as to reduce the pendency to less than two tax periods), for restoration of the EWB generation facility.</li> <li>Notice(s)/ Order issued by Tax Officer will be sent via SMS and mail to taxpayer and will be made available on the taxpayer dashboard (Services &gt; User Services &gt; View Additional Notices/Orders option).</li> <li>Click <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_ewaybill.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_ewaybill.htm</a> for UM &amp; FAQ</li> </ul>
2	Blocking of E-Way Bill (EWB) generation facility for taxpayers with AATO over Rs 5 Cr., after 15th October, 2020	<ul style="list-style-type: none"> <li>In terms of Rule 138E (b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their GSTR-3B returns, for a consecutive period of two months or more.</li> <li>The GST Council in its last meeting has decided that this provision will be made applicable for the taxpayers whose Aggregate Annual Turn Over (AATO, PAN based) is more than Rs 5 Crores.</li> <li>Thus, if the GSTIN associated with the respective PAN (with AATO over Rs 5 Cr.) has failed to file their GSTR-3B Return for 02 or more tax periods, up to the month of tax period of August, 2020, their EWB generation facility will be blocked on the EWB Portal after 15th October, 2020.</li> <li>From 1st December, 2020 onwards, the E-Way Bill (EWB) generation facility of a taxpayer is blocked (irrespective of their Aggregate Annual Turnover), for default in filing of Return in FORM GSTR-3 B or Statement in FORM GST CMP-08, for two or more consecutive tax periods, in terms of Rule 138E (a) and (b) of the CGST Rules, 2017.</li> </ul> <p>Click here for details: <a href="https://www.gst.gov.in/newsandupdates/read/406">https://www.gst.gov.in/newsandupdates/read/406</a></p>

## 4 - Advance Ruling

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Deposit of fees under CGST or IGST heads for filing an application of Advance ruling or an appeal	<ul style="list-style-type: none"> <li>For all kind of taxpayers (except OIDAR), CGST or IGST payment tabs are enabled along with SGST, while filing an application for Advance Ruling. For an OIDAR taxpayer, only IGST payment tab would be enabled by default and would be non-editable. The respective amount, to be paid, will be auto calculated based on selection of SGST/CGST/IGST heads, as the case may be.</li> <li>Earlier, only the SGST payment tab was enabled and the GST system did not allow Fee (minor head) to be paid while filing Appeal before Appellate Authority for Advance Ruling under CGST or IGST head (Major Head). Now deposit in cash ledger screen minor head Fee will be auto populated, based on Appeal against the Advance Ruling option selection. Appeal Application with any combination i.e. SGST/CGST/IGST, shall be allowed for submission of Fee.</li> <li>Further, under the column 'Verification' once the Applicant chooses the "Name of the Authorized Signatory" from the drop down, details of the Authorized Signatory including Father's name etc. shall be auto populated.</li> </ul>

## 5 - Taxpayer Dash board and Search Taxpayer Functionality

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Displaying Annual Aggregate Turnover (AATO) to taxpayer's on their Dashboard	<ul style="list-style-type: none"> <li>Now taxpayers can view on their dashboard their Annual Aggregate Turnover (AATO), based on all the Form GSTR 3B/GSTR-4/CMP-08 Statements filed, for all the GSTINs of the related PAN of the taxpayer.</li> <li>A maximum of 5 Financial Years Turnover will be shown on the taxpayer's dashboard. A computation methodology sheet has also been provided on the dashboard.</li> <li>A link for the Grievance Redressal Portal has also been provided in case the taxpayer is not amenable to the system calculated AATO.</li> <li>This facility has been made available for Normal taxpayers, Casual taxpayers, SEZ units/SEZ Developers and Composition taxpayers.</li> </ul>
2	View of Annual Aggregate Turnover of a Taxpayer, under "Search Taxpayer" on GST Portal (Post Login)	<ul style="list-style-type: none"> <li>Now Aggregate Annual Turnover (AATO) also will be shown, under "Search Taxpayer" on GST Portal (Post Login), for a particular GSTIN being searched.</li> <li>The AATO so displayed is under Rs. slabs of Rs. 0 to 40 lakhs, 40 lakhs to 1.5 Cr, 1.5 Cr to 5 Cr, 5 Cr to 25 Cr, 25 Cr. To 100 Cr., 100 Cr. To 500 Cr and Above 500 Cr.</li> <li>This will be displayed for the Normal/Casual/SEZ unit/SEZ Developers/Composition user/TCS/NRTP taxpayers' GSTIN. For OIDAR/TDS/ISD and UIN, AATO will be displayed as NA.</li> </ul>

## 6- Miscellaneous

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Communication between Recipient and Supplier Taxpayers on GST Portal	<ul style="list-style-type: none"> <li>A facility of 'Communication Between Taxpayers' has been provided on the GST Portal, for sending a notification by recipient (or supplier) taxpayers to their supplier (or recipient) taxpayers, regarding missing documents or any shortcomings in the documents or any other issue related to it.</li> <li>This facility is available to all registered persons, except those registered as TDS, TCS or NRTP.</li> <li>Taxpayers can send notification, view notification, send reply and view replies to the notifications on their dashboard after login. To send notification taxpayers need to navigate to - Services &gt; User Services &gt; Communication Between Taxpayers &gt; and select Compose option.</li> <li>Some other features of this facility are:             <ol style="list-style-type: none"> <li>The counter party taxpayer will receive an e-mail on their registered e-mail address and an SMS on his registered mobile number for all notifications received. An alert will also be given to Recipient/Supplier on logging into the GST portal.</li> <li>A taxpayer is allowed to send up to 100 notifications to a single GSTIN for a particular tax period. Up to fifty documents can be added in a notification. The sender can also add Remarks (upto 200 Characters) in the box provided for the same.</li> <li>The recipient can upload the details of missing documents (not uploaded by their supplier in his Form GSTR-1) and send a notification to their supplier, using this facility. Supplier can then add such documents directly in their Form GSTR-1, if not reported earlier.</li> <li>The functionality to upload and download the documents will be made available soon.</li> </ol> </li> <li>Click here for details - <a href="https://www.gst.gov.in/newsandupdates/read/433">https://www.gst.gov.in/newsandupdates/read/433</a></li> </ul>

## 7 - Webinars conducted

Certain webinars were also conducted for creating taxpayer awareness on new functionalities, which are available on GSTNs dedicated YouTube channel. You may access their recorded version by clicking on the link given in Table below:

S.No.	Topic	Language					
		Teaser	English	Hindi	Marathi	Telugu	Tamil
1	The QRMP Scheme for Taxpayers	<a href="https://www.youtube.com/watch?v=Nt828PTnvGw&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=9">https://www.youtube.com/watch?v=Nt828PTnvGw&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=9</a>	<a href="https://www.youtube.com/watch?v=Yf9wNdr0aE0&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=2">https://www.youtube.com/watch?v=Yf9wNdr0aE0&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=2</a>	<a href="https://www.youtube.com/watch?v=XtKbTz9nMFg&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=1">https://www.youtube.com/watch?v=XtKbTz9nMFg&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=1</a>	<a href="https://www.youtube.com/watch?v=bTwRxjTBULE&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=10">https://www.youtube.com/watch?v=bTwRxjTBULE&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=10</a>	<a href="https://www.youtube.com/watch?v=aZc0j-mgeuA&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=7">https://www.youtube.com/watch?v=aZc0j-mgeuA&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=7</a>	<a href="https://www.youtube.com/watch?v=iKHeryrR-c&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=6">https://www.youtube.com/watch?v=iKHeryrR-c&amp;list=PLwd4X2n8jgXx4Ue77GTvB8SyO7bMdSkaL&amp;index=6</a>
2	Filing of EWB Unblocking application on Portal		<a href="https://www.youtube.com/watch?v=-4BuKONHVU&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=4">https://www.youtube.com/watch?v=-4BuKONHVU&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=4</a>	<a href="https://www.youtube.com/watch?v=dIrtajN6O3w&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=3">https://www.youtube.com/watch?v=dIrtajN6O3w&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=3</a>	<a href="https://www.youtube.com/watch?v=3r28IUTO_Pw&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6">https://www.youtube.com/watch?v=3r28IUTO_Pw&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6</a>	<a href="https://www.youtube.com/watch?v=aer6SU8DyMM&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=7">https://www.youtube.com/watch?v=aer6SU8DyMM&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=7</a>	<a href="https://www.youtube.com/watch?v=Jx0Z5rwcFQ&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=2">https://www.youtube.com/watch?v=Jx0Z5rwcFQ&amp;list=PLwd4X2n8jgXw9qQap1-9wMd7-EmUA6&amp;index=2</a>

Thanking You  
Team GSTN.