



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (January - March, 2022)

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1. Home page of Portal

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Creation of link for Manipur	The State Tax Websites links provided on the footer of the home page of GST portal have been updated with the refurbished hyperlink for the State of Manipur.
2	Enhancements made in the Search Taxpayer functionality	The Search Taxpayer link on the home page of GST Portal has been provided with an additional Help Link "Search Temporary ID" for searching taxpayers assigned with Temp. ID.

2. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Aadhaar authentication made mandatory for filing of Revocation application in Form REG-21 by Normal Taxpayers	Normal taxpayers will now not be able to file Revocation application in Form REG-21 if they have not got their Aadhaar authentication done/e-KYC verified with Aadhaar enrolment ID.
2	Submission of Aadhaar enrolment ID for e- KYC verification for Existing and New registrations	Existing taxpayers as well as persons/entities applying for new registration, are now mandatorily required to provide Aadhaar enrolment ID no. for e-KYC verification.
3	Triggering of alerts to Returns Module in case of change in status/ category of Taxpayer	<ul style="list-style-type: none"> • Now, an appropriate alert will be displayed in the Returns Module to the taxpayers whenever the status of the taxpayer or taxpayer category is changed due to following actions by tax officer at BO in Registration Module: <ul style="list-style-type: none"> ○ Registration restoration happens through Restoration of Registration functionality in back-office portal for registration applications, revocation applications and cancellation applications ○ Compulsory withdrawal from composition Levy
4	Filing of application for revocation of cancellation of registration in Form REG-21 by Taxpayers	<ul style="list-style-type: none"> • The taxpayers can file an application for revocation of cancellation of registration done by the Tax Official suo moto, within 30 calendar days from the date on which Cancellation Order was passed. • Vide Notification No. 15/2021- Central Tax, dated 18.05.2021, Rule 23 of the CGST Act, 2017, was amended. The amended provisions provide for extension of time limit for applying for revocation of cancellation of registration on sufficient cause being shown.

		<ul style="list-style-type: none"> The taxpayers will now be able to file revocation application even after 30 calendar days (but within 90 calendar days) from the date on which Cancellation Order was passed. To do so they will be required to fill additional fields such as Reason for Condonation for delay and can also add supporting documents. In such cases their application will be forwarded to the Competent Authority for condonation of delay and post approval of the competent authority will get assigned to respective Jurisdictional Authority for processing after condonation of delay.
5	Aadhaar authentication/ Aadhaar enrolment ID mandatory for Form GST REG-21	The taxpayers registered as TCS will now be able to file an application for revocation of the cancellation of registration in Form GST REG-21 only if they have successfully undergone Aadhaar Authentication or if they submit Aadhaar Enrolment ID as part of their e-KYC verification.
6	Form GST CMP-02 enabled on the Portal	<ul style="list-style-type: none"> The application for opting-in composition scheme for the financial year, 2022-23, has been made available on GST Portal. The eligible registered taxpayers, who want to opt-in for composition scheme, for the Financial Year 2022-2023, can file FORM GST CMP-02 application, by 31st March, 2022, on GST common portal by navigating after Log in Services > Registration > Application to opt for Composition Levy > Filing form GST CMP-02
7	Changes made on the portal for the composition taxpayers engaged in supply of Hotel and Restaurant Services	<ul style="list-style-type: none"> Normal taxpayers having aggregate turnover upto Rs. 1.5 Crore in the previous financial year, who don't want to avail ITC facility/ having aggregate turnover upto Rs. 75 lakh in the previous financial year & registered in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Uttarakhand/ supplying services and/or mixed supplies having aggregate turnover of previous financial year upto Rs. 50 lakhs can opt for Composition scheme. The taxpayers engaged in supply of restaurant services were being prevented from filing their quarterly statement in Form CMP-08 if their AATO exceeded Rs 50 lakh even though they are eligible for composition levy for AATO upto Rs 1.5 Crore. This issue has now been resolved.
8	Integration of MMI (Map my India) in address field for Registration applications	<ul style="list-style-type: none"> The Geo coded addresses given by Map My India (MMI) have been integrated with the GST System for existing normal taxpayers and persons applying for registration as normal taxpayer in Form GST REG-01. This feature is also enabled for normal taxpayers while applying for core/ non-core amendment in their registration details involving change of address. For such applications, the address related fields are now geo coded, and the applicants while entering details receive an auto suggestion for the address, on basis of keyed-in inputs which they can select. Further, a map tile has also been integrated with the User Interface of the applicants with a drag and drop feature for the address pinhead.

3. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Reduction in the frequency of filing of statement in Form ITC-04, based on aggregate turnover	<ul style="list-style-type: none"> Earlier, the taxpayers sending the goods for job work were required to file details of goods, sent and received back or disposed of from the business place of the job worker, in Form GST ITC-04 on a quarterly basis. The Law Committee, in its meeting held on 30-06-2021, decided to make the frequency of filing Form GST ITC-04 either half yearly or annual, based on aggregate turnover of preceding financial year. Now the taxpayers having aggregate turnover exceeding Rs. 5 Cr in the preceding year will be required to file Form ITC-04 on a half yearly basis whereas all other taxpayers would be required to file it on annual basis.
2	Enhancements in Search HSN functionality	<ul style="list-style-type: none"> To help taxpayers search for HSN Code for Goods or Services, the Search HSN facility has now been enhanced where the taxpayer can search the HSN code and the applicable Technical description through common parlance / trade description of the goods/ services as they are known in the Trade. It helps the taxpayers to search HSN Code by providing description or even a part of the description. This facility is available at both pre-login and post-login. The users can now navigate Services > User Services > Search HSN > search by Description > and search under Goods or Services by selecting the appropriate radio button and entering the Captcha.
3	Blocking filing of statement of outward supplies in Form GSTR-1 in case of non-filing of returns in Form GSTR-3B for the preceding tax period	<ul style="list-style-type: none"> Changes have been implemented on the portal in terms of Notification No 35/2021-CT, dated 24th Sept., 2021, amending rule 59 (6) (a) & (b) of the CGST Act. Consequently, w.e.f. 1st January 2022, GSTR-1/IFF filing for a particular period will now be allowed for normal taxpayers (including monthly and quarterly filers) only if the taxpayers have filed the return in FORM GSTR-3B for the preceding tax period.
4	Changes in Table 4 (A) of Form GSTR-3B	<ul style="list-style-type: none"> As per the Notification No. 40/2021 – Central Tax dated 29th Dec 2021, no input tax credit shall be availed by the registered person in respect of invoices or debit notes the details of which are not furnished in GSTR-1. Hence, the taxpayers are allowed to avail only that ITC which is available in GSTR-2B which is auto-populated in table 4 of GSTR-3B. Accordingly, the system-based validation on the threshold of the excess ITC that can be availed by the taxpayer has been reduced to 0% from the earlier 5%. The system will give now warning message if a taxpayer increases the auto-populated ITC in table 4A (ITC Available). However, as of now, the taxpayer will still be allowed to proceed and file the return with the edited values.

5	Displaying payment liability ratio & its calculation and providing Form GST DRC-03 link	<ul style="list-style-type: none"> System computed liability is auto-populated in GSTR-3B on the basis of values reported in Form GSTR-1/IFF. In addition, liability on account of inward supplies attracting reverse charge is auto-populated from Form GSTR-2B. A functionality has been implemented to display liability payment ratio and its computation details to taxpayer. This ratio of auto-populated liability and the liability actually paid by taxpayer would indicate the compliance behaviour of a taxpayer. The taxpayers are also provided with a linkage to Form GST DRC-03 to make any liability payment.
6	Facility for submitting consent for availing loan by MSME Taxpayers	A link has been provided in the File Returns Page under Returns Dashboard of the portal, where MSME taxpayers can give their consent for availing Mudra Loan upto Rs 10 lacs or MSME Loan upto Rs 5 Cr.
7	Changes implemented in Form GSTR-5	<ul style="list-style-type: none"> A new Proceed to File button has been provided and Submit button has been removed in Form GSTR-5 filed the Non-resident taxpayers. Further, table for reporting inward supplies attracting reverse charge has also been provided in Form GSTR-5.
8	Offline utility for TDS/TCS credit received	An excel based TDS & TCS Credit Received offline utility has been made available on the portal for download. This utility will help the taxpayer to prepare the TDS & TCS Credit Received return in offline mode.
9	Changes made in "QUERY ICEGATE" functionality	<ul style="list-style-type: none"> If a taxpayer fetches BoE details from ICEGATE portal before these records have been shared by ICEGATE with GST portal, he/ she gets an error message "Record already processed". To help reduce these error messages, a validation has been introduced which disallows taxpayers from triggering "QUERY ICEGATE" for BoE records where the BoE Date/Reference Date is less than T-4 (where T is current date).

4. Refunds

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Updating the message in Track Application Status	The Status message <i>"PMT03 Undertaking has been submitted. Kindly wait for the issuance of PMT-03 by Tax Officer for re-crediting the amount to Credit/Cash Ledger, if applicable"</i> is now displayed to the taxpayers while tracking their refund application if the status of the PMT-03 undertaking is successfully filed and is pending processing by the tax officer.

2	Changes in the messages displayed to taxpayer after applying for Refund Form RFD-01	<p>Several messages displayed to the taxpayer in the “Track Application Status” utility for Refund applications have been modified. The important changes are summarized below:</p> <ul style="list-style-type: none"> • For NIL refund filers, the new message reads “No Further processing is required since as it is NIL refund application”. • Once taxpayer has updated bank account details, the Update Bank account button is disabled. If the user tries to click on update bank account again, he/she receives an error message, “The bank account has already been updated by you. Kindly wait till it is validated”. • Now, under basic details, the tax period is also shown in pre-login (after Category row), depending on category of refund. • Under basic details, the GSTIN will also be displayed in both pre and post login (just before ARN). • The transmission date on track page will now show along with timestamp, both in pre login and post login. • The status of refund order issued in Form RFD-06 will also give below statuses, both in pre login and post login. <ul style="list-style-type: none"> ○ Refund Sanctioned in RFD-06 ○ Refund Partially Sanctioned in RFD-06 ○ RFD-06 issued, Refund rejected
3	Aadhaar authentication made mandatory for filing of refund of IGST paid on export of goods and filing of refund application in Form RFD-01 in other cases	<ul style="list-style-type: none"> • Now, GST System will transmit the export invoice details of the taxpayer to ICEGATE for processing the IGST refund only if the Aadhaar authentication or uploading of e-KYC documents have been successfully done. Therefore, the system will not transmit export invoice details to the ICEGATE if the taxpayer has not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhaar enrolment ID). • Similarly, the taxpayer will now not be able to file applications for refund in Form RFD-01, in case they have not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhaar enrolment ID). In case such taxpayers initiate an application for refund, they will be displayed suitable error messages.

5. Payments

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Removal of names of merged Banks from GST Portal	Out of the erstwhile 25 banks authorized for GST payments, 08 banks i. e. Allahabad Bank, Andhra Bank, Corporation Bank, Dena Bank, Oriental Bank of Commerce, Syndicate Bank, Vijaya Bank and United Bank of India have merged with other banks, and, therefore, deleted from payment gateway of GST portal. Only the remaining 17 Agency banks are now available to the taxpayers for making GST related payments.

4. Front Office

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes made in FO Menu on the Portal	<ul style="list-style-type: none"> The changes made in FO menu are summarized below: <ul style="list-style-type: none"> Press release section has relocated from 'Home' page to 'Help and Taxpayer Facilities' page under 'Help Items' of GST portal, as a separate tile. 'Help Items' have been re-arranged uniformly on the page for better user experience
2	Upgrade of emsigner from ver 2.6 to ver 2.8	Upgraded version 2.8 (in place of ver 2.6) has been made available on the GST portal for download and installation for the MAC systems, for FO.

5. Webinars

S. No.	Topic	Language			
		Hindi	English	Tamil	Marathi
1	Smart Search HSN- An Enhanced search HSN functionality for taxpayers	https://youtu.be/rYURRrz3w1k	https://youtu.be/uKhSOPkYITM	https://youtu.be/7Zo_otoKnCA	https://youtu.be/ZqP3Uwdo8Do

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**Thanking You
Team GSTN**