



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (July-September, 2021)

Contents

1.	<u>Registration.....</u>	<u>2-3</u>
2.	<u>Returns</u>	<u>3-6</u>
3.	<u>Refunds</u>	<u>6-7</u>
4.	<u>Front Office</u>	<u>7-8</u>
5.	<u>Webinars conducted.....</u>	<u>8</u>

1 - Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Extension of time limit for filing application for revocation of cancellation of registration	<ul style="list-style-type: none"> In terms of the Notn. No. 34/2021 – CT, dated 29th Aug 2021, the time limit for filing of application for revocation of cancellation of registration has been extended to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 and 31st August, 2021. The benefit of said notification is extended to all the cases where cancellation of registration has been done under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act, 2017 and where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 and 31st August, 2021. <u>It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer.</u>
2	Addition of bank account details made mandatory for taxpayers	<p>A new functionality has been implemented for taxpayers on the Portal to check the status of their bank account detail updation. In case they have not updated it within 45 days of their first time login, the system will now prompt them to update it.</p> <p>For more details, please click on https://www.gst.gov.in/newsandupdates/read/493</p>
3	Suspension of GSTINs of the suspected and fraudulent taxpayers (Form REG-31)	<ul style="list-style-type: none"> The taxpayers who avail ITC fraudulently or furnish details of outward supplies in FORM GSTR-1 for one or more tax periods in excess of their liability in Form GSTR-3B shall now be suspended on the Portal. The taxpayers shall be intimated about the suspension in FORM GST REG-31, requiring them to explain, within thirty days, as to why their registration should not be cancelled.
4	Facility for taxpayers/ persons to submit a complaint, in case of misuse of their PAN, for getting a registration in GST	<ul style="list-style-type: none"> The taxpayers/ persons can enter their PAN in Search by PAN functionality on GST Portal and check all the registrations available/ taken in GST, linked to their PAN. In case of a Registration obtained against their PAN, without their consent/ knowledge, they can now submit an online complaint, by selecting those GSTINs and submitting it on the GST Portal, after verification of their mobile number and email id. Multiple GSTINs can be selected at a time and different ARNs will be generated for each such GSTIN. On successful logging of complaint, a complaint ID (ARN) will be generated and will be sent to jurisdictional officer for further action. The complainant can track the status of complaint on GST portal using Track Application Status functionality. Click link for details: https://www.gst.gov.in/newsandupdates/read/485

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

5	Restricting taxpayers to opt for Composition Scheme, through Form CMP-02 and Form GST REG-01, based on their AATO & sending an alert on crossing the threshold limit	<ul style="list-style-type: none"> Applicant Taxpayer will be blocked from applying for Composition Scheme for a PAN, using new registration application (REG-01), if the threshold of the said PAN based 'Aggregate Annual Turnover', computed for the already registered GSTINs (with same PAN) for the previous financial year is above the threshold limit. This restriction will also be applicable to the taxpayers, at the time of filing of Form GST CMP-02, to opt in for composition scheme, at the beginning of any financial year. As and when the threshold for composition scheme is exceeded (as per the specified quantum of Rs 1.5 Crore/ 75 Lakh, as notified for the respective States/UTs) for a taxpayer, alerts would be send to them, for information and necessary action at their end. Thereafter the Taxpayer can apply to opt out of Composition Scheme. <p><i>Note: PAN based annual aggregate turnover are computed on the basis of the turnover declared in Form GST CMP-08 and return filed in Form GSTR-3B, by the Composition or Normal Taxpayers in their immediately preceding financial year and also for the current financial year.</i></p>
6	Timelines for filing of Application for Revocation of Cancellation of Registration in Form GST REG-21	<ul style="list-style-type: none"> In view of the spread of pandemic COVID-19 across many parts of India, vide Notification No 14/2021-CT, dated 1st May, 2021, read with vide Notification No 24/2021-CT, dated 1st June, 2021, the Government had extended the date for filing of various applications falling during the period from the 15th April, 2021 to 29th June, 2021, till 30th June, 2021. In addition to this, timeline for filing of Application for Revocation of Cancellation of Registration, which were due on 15th of April 2021, had also been extended till 30th June 2021 on the GST Portal. Accordingly, these extensions have now ceased to be effective w.e.f. 1st July, 2021, and timelines for filing of application for revocation of cancellation is now changed to 90 days (as was earlier) on the GST Portal, from date of Order of Cancellation of Registration in Form GST REG-19.

2 - Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Auto drafting of Form GSTR-9 enabled for taxpayers under QRMP scheme	<ul style="list-style-type: none"> Annual return in Form GSTR-9 is auto-drafted, based on returns filed in Form GSTR-3B and outward supply statements filed in Form GSTR-1. The auto-population of data from GSTR-3B (Qtrly) and IFF (for M1 & M2)/ GSTR-1 (Qtrly) in the relevant tables of GSTR-9 has been enabled for the taxpayers under QRMP scheme.
2	Blocking of filing of Form GSTR-1	<p>In terms of Rule 59(6) of CGST Rules, 2017, inserted vide Notification No. 01/2021-CT, dated 1st January 2021, filing of Form GSTR-1 has been restricted for the taxpayers on the GST Portal in certain cases w.e.f. 1st Sept., 2021:</p> <p>a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;</p>

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

		<p>b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;</p> <ul style="list-style-type: none"> This Rule will be implemented on GST Portal from 1st September, 2021. On implementation of the said Rule, the system will check that whether before the filing of GSTR-1/IFF of a tax-period, the following has been filed or not: <ul style="list-style-type: none"> a) GSTR-3B for the previous two monthly tax-periods (for monthly filers), <li style="text-align: center;">OR b) GSTR-3B for the previous quarterly tax period (for quarterly filers), as the case may be. The system will restrict filing of GSTR-1/IFF till Rule-59(6) is complied with. This check will operate on clicking the SUBMIT button of GSTR-1 and the system will give an error message if the condition of Rule-59(6) is not met. It may be noted that records which have been saved in GSTR-1 will remain saved and filing of such records will be permitted after Rule-59(6) is complied with. Implementation of Rule-59(6) on the GST Portal will be completely automated, similar to the blocking & un-blocking of e-way bill as per Rule-138E and facility for filing of GSTR-1 will be restored immediately after filing of relevant GSTR-3B. No separate approval would be needed from the tax-officer to restore the facility for filing of GSTR-1. <p>To ensure no disruption in filing GSTR-1/IFF, taxpayers who have not filed their pending GSTR-3B, especially from period November 2020 and afterwards may do so at the earliest.</p>
3	Validation on filing of previous returns for taxpayers who opt in/out of Composition Scheme	<ul style="list-style-type: none"> For taxpayers who opt in for Composition Scheme from Normal taxpayers, on clicking "PROCEED TO FILE" button, GST Portal will check if the last applicable return in Form GSTR-3B which has become due is filed or not. If the return in Form GSTR-3B has not yet been filed, the taxpayer will get the error message "You have not filed last tax period's return as a normal taxpayer. Please file the same before attempting to file statement in Form GST CMP-08." Similarly, the system will check the filing status of Statement in Form GST CMP-08 for the tax period during which the taxpayers were in Composition Scheme, who have later opted for filing returns as a normal taxpayer and throw an appropriate error message when he/she tries to file the return in Form GSTR-3B.
4	Discontinuation of Auditor's certification in Reconciliation Statement, filed in Form GSTR-9C	<ul style="list-style-type: none"> In terms of Notification No 30/2021-CT, dated 30th July, 2021, the earlier requirement of certification by auditor in the Reconciliation Statement filed in Form GSTR-9C has now been removed w.e.f. FY 2020-21 onwards. The same can now be filed by the taxpayers on the Portal on self-certification basis. Necessary changes have also been made in the offline tool and the same has been made available on the Portal under Downloads.

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

5	Changes in computation of Late Fee for filing Form GSTR-3B.	<p>In terms of Notification No 19/2021-CT, dated 1st June, 2021, late fee for delayed filing of returns in Form GSTR-3B from tax period June, 2021, (monthly/quarterly) onwards, has now been capped for following class of registered persons, to the amounts mentioned as below:</p> <table border="1" data-bbox="445 385 1353 841"> <thead> <tr> <th style="background-color: #1a3d4d; color: white;">Sl. No.</th> <th style="background-color: #1a3d4d; color: white;">Class of registered persons</th> <th style="background-color: #1a3d4d; color: white;">Late fee payable waived in excess of (Rs)</th> </tr> </thead> <tbody> <tr> <td style="background-color: #1a3d4d; color: white; text-align: center;">1</td> <td>Registered persons whose total amount of Central Tax & State/UT tax payable in the said return is Nil</td> <td style="text-align: center;">500</td> </tr> <tr> <td style="background-color: #1a3d4d; color: white; text-align: center;">2</td> <td>Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1</td> <td style="text-align: center;">2,000</td> </tr> <tr> <td style="background-color: #1a3d4d; color: white; text-align: center;">3</td> <td>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1</td> <td style="text-align: center;">5,000</td> </tr> </tbody> </table>	Sl. No.	Class of registered persons	Late fee payable waived in excess of (Rs)	1	Registered persons whose total amount of Central Tax & State/UT tax payable in the said return is Nil	500	2	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	2,000	3	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	5,000
Sl. No.	Class of registered persons	Late fee payable waived in excess of (Rs)												
1	Registered persons whose total amount of Central Tax & State/UT tax payable in the said return is Nil	500												
2	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	2,000												
3	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	5,000												
6	Download of Form GSTR-4A in excel for the composition taxpayers	<ul style="list-style-type: none"> Form GSTR-4A is an auto-drafted statement generated for Taxpayers opting for Composition levy, containing details reported by their registered suppliers (in their Form GSTR-1/ GSTR-5) and by their TDS Deductors (in their Form GSTR-7). A facility to download the details of Form GSTR-4A, in an Excel file, has now been made available to such taxpayers. This Excel file would contain consolidated summary of the supplies at GSTIN level, for the complete financial year, which are required to be reported in Annual Return, filed by them in Form GSTR-4. 												
7	Nil filing of Form GSTR-1 (Quarterly) through SMS, by taxpayers under QRMP Scheme	<ul style="list-style-type: none"> Nil filing of Form GSTR-1 (Qtrly) through SMS has been enabled for taxpayers under QRMP Scheme. They can now file it by sending a message in specified format to 14409. The format of the message is < NIL > space < Return Type (R1) > space< GSTIN > space < Return Period (mm/yyyy) >. <i>Example: NIL R1 07XXXXX1234H8Z6 062020 (where return period must be last month of the quarter)</i> However, NIL filing through SMS can't be done in following scenarios: <ul style="list-style-type: none"> If IFF for Month 1 or 2 of a quarter is in Submitted stage, but not Filed. If invoices are Saved in IFF for Month 1 or 2 of a quarter, which was not submitted or filed by due date. 												
8	Filing of Form GSTR-1 by the taxpayers under QRMP Scheme on cancellation of registration	<ul style="list-style-type: none"> In case registration of a taxpayer under QRMP Scheme is cancelled, with effective date of cancellation being any date after 1st day of Month 1 of a quarter, they would be required to file Form GSTR-1 for the complete quarter, as the last applicable return. Example: if the taxpayer's registration is cancelled w.e.f. 1st of April, they are not required to file Form GSTR-1 for Apr-June quarter and Form GSTR-1 for Jan-Mar Quarter will become the last applicable return. 												

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

		<ul style="list-style-type: none"> However, if the registration is cancelled on a later date during the quarter, the taxpayer would be required to file Form GSTR-1 for Apr-June quarter. In such a case the facility for filing the form will open on 1st of month following the month with cancellation date i.e. if cancellation has taken place on 20th May, Form GSTR-1 for Quarter Apr-June can be filed anytime on or after 1st of June.
9	Auto population of GSTR-3B liability from IFF and Form GSTR 1 for taxpayers under QRMP Scheme	<ul style="list-style-type: none"> A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of that quarter. Declaration of liability in these forms would now be auto-populated in their Form GSTR-3B (Quarterly) for that quarter, based on their filed Form GSTR-1 and IFF. These fields are editable and in case their values are revised upwards or downwards, the edited field(s) would be highlighted in red colour and a warning message will be displayed to the taxpayer. However, the system would not prevent taxpayer from filing of Form GSTR-3B with edited values.
10	Reduction in the late fee payable, for delay in filing of Form GSTR-7, implemented on GST Portal	<ul style="list-style-type: none"> Earlier late fee amounting to Rs. 200/- per day was payable, subject to a maximum amount of Rs. 10,000/-, in case of filing the return Form GSTR-7, after due date. Now the late fee payable per day has been reduced on the GST Portal to Rs 50/- and maximum late fee is capped at Rs 2,000/-, in case of delay in filing of Form GSTR-7, as per the changes in the Act. These changes in late fee amount would be applicable for returns for the tax period of June, 2021, onwards.

3 - Refunds

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	On demand fetching of Bill of Entry details from ICEGATE Portal	<ul style="list-style-type: none"> To help importers of goods, and recipients of supplies from SEZ, search Bill of Entry details, which did not auto-populate in GSTR-2A, a self-service functionality has been made available on the GST Portal that can be used to search such records in GST System, and fetch the missing records from ICEGATE. Please note that it usually takes 2 days (after reference date) for BE details to get updated on GST Portal from ICEGATE. This functionality should, therefore, be used if data is not available after this period. Taxpayers can follow the below steps to fetch the requisite details: <ol style="list-style-type: none"> Login to GST Portal Navigate to Services > User Services > Search BoE Enter the Port Code, Bill of Entry Number, Bill of Entry Date and Reference Date and click the SEARCH button. <i>Note: The reference date would be either Out of charge date, Duty payment date, or amendment date - whichever is later.</i> If the BoE details do not appear in the Search results, click on the QUERY ICEGATE button, at the bottom of the screen, to trigger a query to ICEGATE.

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

		<p>e) History of fetched BoE details from ICEGATE along with status of query is displayed after 30 minutes from the time of triggering the query.</p> <ul style="list-style-type: none"> • For records of type IMPG (Import of Goods), details of: Period for Form GSTR-2A (system generated Statement of Inward Supplies); Reference Date; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed. For records of type IMPGSEZ (Import of Goods from SEZ), details of: Period for Form GSTR-2A; Reference Date; GSTIN of Supplier; Trade Name of Supplier; Bill of Entry Details like Port Code, BoE Number, BoE Date & Taxable Value; and Amount of Tax would be displayed. • Taxpayers are advised to confirm correct details either from BE documents, or using ICEGATE portal • For more details, click on: Tutorial-User Manual-FAQs • In case of any problem, please create a ticket at the GST Helpdesk or GST Self-service portal by including following details: <ul style="list-style-type: none"> a) complete details of BE records <ul style="list-style-type: none"> i. GSTIN ii. BE Number iii. BE Date iv. Port Code v. Reference Date b) Screenshot of ICEGATE portal with BE record <p>Any error that they may have encountered while using the "Search BoE" functionality on GST Portal.</p>
2	<p>Seeking adjournment of dates in a SCN proceedings and submitting undertaking for not filing of appeal against order of rejection</p>	<ul style="list-style-type: none"> • Taxpayers have now been provided with a facility on the GST Portal, to request for extending the due date for filing of reply or for adjourning the personal hearing, after a SCN has been issued by the tax officer in a refund case and date of personal hearing has been fixed. To access the same, they can navigate to Services>User Services>My Applications>Case Detail>Notice/Acknowledgement tab-GST RFD-08. • Taxpayers have also been provided with a facility on the portal, to submit an undertaking that they shall not appeal against the order passed by Tax Officer, in Form GST RFD-06, rejecting the refund amount claimed, either partly or fully. For this they can navigate to Services>User Services>My Applications>Case Details>Orders tab-GST RFD06.

4 – Front Office

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	<p>Important statistics related to GST for FY 2021-22</p>	<ul style="list-style-type: none"> • State wise statistics for the quarter April-June of FY 2021-22 have been made available on the GST Portal under Downloads > GST Statistics in respect of the following: <ul style="list-style-type: none"> • Registration (As on 30th June, 2021) • Form GSTR-3B • Form GSTR-1 • Tax collection on GST Portal • Settlement of IGST to State/UTs • IGST on Import • E Way Bill

New Functionalities made available for Taxpayers on GST Portal during July-September, 2021

2	AATO display on Taxpayer's Dashboard	<p>A new functionality has been implemented on taxpayers' dashboard where they will now be able to view their exact Annual Aggregate Turnover (AATO) for the previous FY and also update it in case of any discrepancy. This facility is being made available to the taxpayers from FY 2020-21 onwards.</p> <p>For more details, please click on https://www.gst.gov.in/newsandupdates/read/492</p>
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5 – Webinars Conducted

S. No.	Topic	Language			
		Hindi	English	Marathi	Tamil
1	Functionality to fetch BoE details by Taxpayers	https://youtu.be/RK6JJEjRijs			
2	Complying with Audit by Taxpayers	https://youtu.be/eTr-o-ruqhsc	https://www.youtube.com/watch?v=t dX7vVKtgaw&t=91s	https://www.youtube.com/watch?v=6LEz5I5zbJM&t=9s	https://youtu.be/TQmDQWIyCNI
3	New functionalities related to Registration, Returns, Ledgers and Refunds	https://youtu.be/1GUqZ2uocTY	https://youtu.be/ODtX-cnYi04	https://youtu.be/Mx01B2KQ0cY	https://youtu.be/c3vInoyv8Js
4	New Taxpayer Functionalities related to Registration and Returns			https://www.youtube.com/watch?v=4YPNm074NLM	
5	New functionalities related to Refunds			https://www.youtube.com/watch?v=76WhjL5CzdU&t=13s	

**Thanking You
Team GSTN**